

REFUNDS OF CUSTOMS DUTIES.

L E T T E R

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

A DETAILED STATEMENT OF THE REFUNDS OF CUSTOMS DUTIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1903

JANUARY 25, 1904.—Referred to the Committee on Ways and Means and ordered to be printed.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, January 23, 1904.

SIR: I have the honor to transmit herewith for the information of Congress a detailed statement of the refunds of customs duties, etc., for the fiscal year ended June 30, 1903, as required by section 24 of the act entitled "An act to simplify the laws in relation to the collection of the revenues," approved June 10, 1890.

L. M. SHAW, *Secretary.*

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

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Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903. (Report required by section 24, act June 10, 1890.)

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Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1902.							
Aug. 16	Abbot Wheelock & Co.....	On shank steel, New York, N. Y.....	\$42.64	.....	\$42.64	Court judgment.....	Sec. 24, act June 10, 1890.
28	Arnold, D. H., & Co.....	On charges, New York, N.Y.....	9.65	\$57.42	67.07	.....do.....	Do.
28	Arnold & Elias.....	On hat materials, New York, N. Y.....	16.20	53.68	69.88	.....do.....	Do.
28	do.....	On trimmed hats, New York, N. Y.....	139.80	101.10	240.90	.....do.....	Do.
28	Arnold, Elias & Kearney...	On hat materials, New York, N. Y.....	6.00	53.55	59.55	.....do.....	Do.
1903.							
Jan. 7	Acker, Merrill & Condit...	On 100 per cent charges on glass jars, New York, N. Y.....	46.00	64.88	110.88	.....do.....	Do.
Feb. 5	Am. Pearson Tobacco Co...	On cigars from Porto Rico, Boston, Mass.....	590.17	206.69	796.86	.....do.....	Sec. 3689, R. S.
Mar. 20	Auerbach, Louis.....	On cotton and metal neckties, New York, N. Y.....	41.90	64.50	106.40	.....do.....	Sec. 24, act June 10, 1890.
Apr. 3	Altman, B., & Co.....	On professional production of a statuary or sculptor, New York, N. Y.....	430.80	.....	430.80	.....do.....	Do.
1902.							
July 21	Atlanta Wooden Ware Co..	On matting, Atlanta, Ga.....	1.20	.....	1.20	Short shipped.....	Do.
26	American Express Co.....	On calculating machine for college, Chicago, Ill.....	64.80	.....	64.80	Error in classification..	Do.
30	Alaska Commercial Co.....	On bituminous coal, Sitka, Alaska.....	16.41	.....	16.41	Short shipped.....	Do.
Aug. 8	Allen & Jonassohn.....	On garnets, Providence, R. I.....	84.80	.....	84.80	Error in classification..	Do.
Sept. 4	do.....	On imitation of precious stones, Providence R.I.....	1.00	.....	1.00	.....do.....	Do.
10	Alexandria Fertilizer and Chemical Co.	On plaster rock, Alexandria, Va.....	24.83	.....	24.83	Excess of deposit.....	Do.
12	Alaska Treadwell Gold Mining Co.	On coal (2 certificates), Sitka, Alaska.....	28.14	.....	28.14	.....do.....	Do.
Nov. 13	Adams, C. W.....	On repairs to American steamer Lavallo Young, Sitka, Alaska.....	337.50	.....	337.50	Necessary repairs, free..	Sec. 3115, R. S.
18	Asiatic Export and Import Co.	On lithograph prints, Port Townsend, Wash ..	108.31	.....	108.31	Error in classification..	Sec. 24, act June 10, 1890.
1903							
Jan. 12	Allen F. L. & Co.....	On lumber, Fall River, Mass.....	11.96	.....	11.96	Excess of deposit.....	Do.
19	Artmann, Florentine E.....	On wedge ware, Bangor, Me.....	3.00	.....	3.00	Personal effects, free ..	Do.
26	American Cigar Co.....	On wrapper tobacco, Key West, Fla.....	3.70	.....	3.70	Amount found due on closing warehouse bond.	Do.
30	Alexandria Fertilizer and Chemical Co.	On plaster rock or gypsum, crude, Alexandria, Va.....	20.20	.....	20.20	Excess of deposit.....	Do.
Mar. 19	August Gast Bank Note and Lithographing Co	On lithographic prints, St. Louis, Mo.....	115.38	.....	115.38	Error in classification..	Do.
24	Alsop, E. C.....	On curios from Porto Rico (act Mar. 3, 1903), Philadelphia, Pa.....	11.00	.....	11.00	Merchandise from Porto Rico, free.	Act. Mar. 3, 1903.

REFUNDS OF CUSTOMS DUTIES.

Apr. 1	Abbott, John W. C.....	On silk embroidery, etc., from Philippine Islands, San Francisco, Cal.	12.90	12.90	Merchandise from Philippine Islands.	
27	American Car and Foundry Co.	On steel blooms, Detroit, Mich.....	108.58	108.58	Casualty, abandoned...	Sec. 2984, R. S.
May 14	Atkinson, Robert Hope	On engravings and frames, Plattsburg, N. Y...	21.75	21.75	Household effects	Sec. 24, act June 10, 1890.
18	Allen, Frank L.....	On lumber, Fall River, Mass.....	3.68	3.68	Excess of deposit.....	Do.
23	Alaska Steamship Co.....	On coal, two certificates, Sitka, Alaska	183.58	183.58	Rebate on coal	Do.
23	Alaska Treadwell Gold Mining Co.	.....do	1,904.81	1,904.81	.....do	Do.
June 2	American-Pearson Tobacco Co.	On cigars from Porto Rico, Boston, Mass.....	84.23	84.23	Merchandise from Porto Rico, free.	Act Mar. 3, 1903.
1902.						
July 19	Bonanno, D	On capacity of grape barrels, New York, N. Y.	8.40	8.40	Court judgment	Sec. 24, act June 10, 1890.
Aug. 28	Bernheimer, H., Sons & Co.	On silk striped cotton Italians, New York, N. Y.	18.65	62.66	.....do	Do.
Sept. 23	Boyd, Sutton & Co	On cotton net, etc., New York, N. Y	99.25	137.46	236.71	Do.
23	do	do	160.30	115.41	275.71	Do.
23	do	do	107.8	91.04	198.89	Do.
23	do	do	75.65	79.22	154.87	Do.
23	do	do	31.25	57.12	88.37	Do.
23	do	do	71.60	72.84	144.44	Do.
23	do	On hat material, etc., New York, N. Y.....	46.05	65.84	111.89	Do.
23	do	On cotton handkerchiefs other than hemmed, New York, N. Y.	26.90	57.69	84.59	Do.
23	do	On cotton net, etc., New York, N. Y.....	39.95	59.33	99.28	Do.
23	do	do	23.10	55.47	78.57	Do.
23	do	do	24.00	56.15	80.15	Do.
Dec. 9	Bertin, P., & L. Rigant	On hat materials, New York, N. Y.....	338.70	193.01	531.71	Do.
1903.						
Jan. 7	Benary, Hy., & Sons.....	On charges, New York, N. Y.....	2.50	49.92	52.42	Do.
22	Boyle, Conover & Edine.....	On bead trimmings, New York, N. Y.....	7.70	7.70	7.70	Do.
Feb. 11	Bonanno, D., & Co	On capacity of barrels containing grapes, New York, N. Y.	1,364.00		1,364.00	Do.
11	do	do	125.60		125.60	Do.
11	Belcher, Henry W.....	On steel plates, New York, N. Y.....	6.60		6.60	Do.
11	Buchne Steel Wool Co., The.	On steel shavings, New York, N. Y.....	689.38		689.38	Do.
11	Boyce, Chas	On hemp, New York, N. Y.....	348.25		348.25	Do.
Mar. 2	Brown, William M.....	On cotton net, etc., New York, N. Y.....	101.98		101.98	Do.
2	do	do	108.02		108.02	Do.
2	do	do	89.97		89.97	Do.
17	Bing, Ferdinand & Co.....	On marble statuettes, New York, N. Y.....	99.90		99.90	Do.
17	do	do	2,167.80		2,167.80	Do.
Apr. 3	Bernhardt, J.....	On colored cotton blankets, New York, N. Y.....	20.00		20.00	Do.
May 5	Bagley & Geismann.....	On jewelry, New York, N. Y.....	131.15		131.15	Do.
26	Brauss, R., & Co.....	On bamboo, unmanufactured, New York, N. Y.....	107.10		107.10	Do.
26	Baerlein, S.....	On cotton net, etc., New York, N. Y.....	330.29		330.29	Do.
June 13	Bailey, E. H., & Co	On acetate of copper, Philadelphia, Pa.....	111.25		111.25	Exhibit No. 1, Appendix
13	Bagley & Giesmann.....	On trimmed hats, New York, N. Y.....	101.70		101.70	Court judgment
15	Bing, F., & Co.'s successors.	On manufactures of plaster of paris, New York, N. Y.	68.00		68.00	Do.
15	Buettner, T., & Co	On metal beads, Chicago, Ill	119.75		119.75	Exhibit No. 2, Appendix

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

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REFUNDS OF CUSTOMS DUTIES.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1902.							
July 19	Buedingen Art Publishing Co.	On lithographs, etc., Denver, Colo.	\$11.25		\$11.25	Duty paid twice	Sec. 3689, R. S.
26	Buetner, T. & Co.	On embroideries, Chicago, Ill.	29.25		29.25	Error in classification	Sec. 24, act June 10, 1890.
26	Brown, A. H., Art Co.	On opal plate glass, Chicago, Ill.	36.70		36.70	do	Do.
Aug. 5	Borgfeldt, Geo. & Co.	On merchandise lost overboard, Newport News, Va.	46.80		46.80	Casualty	Sec. 2984, R. S.
5	do	On dolls, Newport News, Va.	9.45		9.45	Error in classification	Sec. 24, act June 10, 1890.
13	Bluthenthal & Bickert	On sherry, Atlanta, Ga.	.50		.50	Excess of deposit	Do.
14	Brittain, Jno. S., Dry Goods Co.	On cotton gloves, St. Joseph, Mo.	26.00		26.00	Error in classification	Do.
23	Benevente y Co.	On hides and calfskins, Brownsville, Tex.	63.75		63.75	Excess of deposit	Do.
26	Bond, A. H.	On jewelry, personal effects, Plattsburg, N. Y.	4.71		4.71	Personal effects, free	Do.
Sept. 16	Baker Iron Works.	On charcoal iron, Los Angeles, Cal.	34.24		34.24	Exhibit No. 3, Appendix.	Do.
17	Bausch & Lomb Optical Co.	On analytical scales, Rochester, N. Y.	8.25		8.25	Scientific apparatus, free.	Do.
22	Blanchard, E.	On repairs to "E. Simon & Bros.," Oswego, N. Y.	24.20		24.20	Necessary repairs, free	Sec. 3115, R. S.
Oct. 1	Burley & Co.	On metal frames, Chicago, Ill.	4.95		4.95	Error in classification	Sec. 24, act June 10, 1890.
3	Buhrer, Stephen.	On still wine, Cleveland, Ohio.	48.67		48.67	do	Do.
6	Benavente y Co.	On cattle hides, Brownsville, Tex.	11.85		11.85	Clerical error.	Do.
Nov. 4	Brackett, E. R.	On fur collar and muff, Plattsburg, N. Y.	22.75		22.75	Exhibit No. 4, Appendix	Do.
17	Blatt, Carl.	On precious stones, cut, not set, St. Louis, Mo.	4.00		4.00	Error in classification	Do.
1903.							
Jan. 5	Bacon, Daniel.	On tonnage duties, S. S. Banes, New York, N. Y.	227.00		227.00	Erroneously exacted	Sec. 26, act June 26, 1884.
13	Borden, Gurney & Kendall Co.	On shingles, Fall River, Mass.	5.10		5.10	Excess of deposit	Sec. 24, act June 10, 1890.
17	Bow Yuen & Co.	On manufactures of paper, Portland, Oreg.	6.65		6.65	Error in classification	Do.
21	Brunswick, Balke, Collender Co., The.	On polished plate glass, Chicago, Ill.	256.40		256.40	do	Do.
27	Brown, G. W.	On statuary, St. Louis, Mo.	51.10		51.10	do	Do.
27	Buffalo Glass Co.	On polished plate glass, Buffalo, N. Y.	898.58		898.58	Clerical error.	Do.
29	Bommerito, Salvatore.	On remons and boxes, Detroit, Mich.	9.60		9.60	do	Do.
30	Bryant Fertilizer Co., The.	On plaster rock or gypsum, erude, Alexandria, Va.	24.36		24.36	Excess of deposit.	Do.
31	Boutwell, R. L.	On decorated china and earthenware, etc., Denver, Colo.	20.15		20.15	Abandoned, damaged.	Sec. 2984 R. S.
Feb. 3	Brewster, C. G.	On sacks, Corpus Christi, Tex.	3.21		3.21	Exhibit No. 5, Appendix	Sec. 24, Act June 10, 1890.
21	Bridger, Strassel & Co.	On venetian red, Louisville, Ky.	10.80		10.80	Clerical error.	Do.
21	Bacon, J., & Sons.	On hosiery, Louisville, Ky.	10.70		10.70	do	Do.
21	Bausch & Lomb Optical Co.	On alum, etc., Rochester, N. Y.	2.22		2.22	Excess of deposit.	Do.

	28	Bartelder, F. & Co	On cauliflower seed, Kansas City, Mo.....	43.80	43.80	Error in classification ..	Do.
Mar.	20	Boak, R. B., & Co	On blueberries, Chicago, Ill.....	36.75	36.75	Clerical error ..	Do.
Apr.	1	Bollman, Jno., Co., The.....	On leaf tobacco (filler, unstemmed) from Philippine Islands, San Francisco, Cal.	281.75	281.75	Merchandise from Philippine Islands.	Act Mar. 3, 1903.
	1	Bergstrom, Victor J	On silk embroidery from Philippine Islands, San Francisco, Cal.	4.80	4.80	do	Do.
	1	Breckinridge, J. C	On manufactures of shell, etc., from Philippine Islands, San Francisco, Cal.	38.10	38.10	do	Do.
	16	Beach, Wm. D	On jewelry from Philippine Islands, San Francisco, Cal.	4.80	4.80	do	Do.
	16	Brookes, A. S	On manufactured bone, etc., from Philippine Islands, San Francisco, Cal.	25.19	25.19	do	Do.
	18	Backus, M. F	On marble statuary, Port Townsend, Wash....	26.10	26.10	Exhibit No. 6, Appendix	Sec. 24, Act June 10, 1890.
	18	Balfour, Guthrie & Co	On adhesive sheathing felt, Port Townsend, Wash	7.20	7.20	Exhibit No. 7, Appendix	Do.
	24	Boak, Fish & Co	On anchovies, St. Paul, Minn	54.90	54.90	Error in classification ..	Do.
	27	Bausch & Lomb Optical Co.	On unwrought optical glass disks, Rochester, N. Y.	1,309.05	1,309.05	Exhibit No. 8, Appendix.	Do.
	28	Brunswick Balke Collender Co., The.	On plate glass, Chicago, Ill	82.63	82.63	Error in classification ..	Do.
May	4	Bawo & Dotter	On value in marks instead of crowns, Newport News, Va.	69.60	69.60	Clerical error	Do.
	4	Bache, Semon & Co	On silver fluted glass, Newport News, Va	652.42	652.42	Exhibit No. 9, Appendix.	Do.
	23	Berg, C. L	On parts musical instruments, Sioux City, Iowa.	36.13	36.13	Error in classification ..	Do.
	27	Boulton, Bliss & Dallet	On tonnage duties on S. S. Nora, New York, N. Y.	20.97	20.97	Erroneously exacted ..	Sec. 26, Act June 26, 1884.
	29	Bush, Geo. S. & Co	On paintings, Port Townsend, Wash	1.85	1.85	Error in classification ..	Sec. 24, Act June 10, 1890.
June	2	Barton, J. A	On brass ashes, Buffalo, N. Y	48.00	48.00	do	Do.
1902.							
Aug.	12	Clafin, H. B., Co	On bleached cotton, New York, N. Y	63.06	63.06	Court judgment	Do.
	15	do	On cotton net, etc., New York, N. Y	2,082.70	\$1,891.59	do	Do.
	15	do	do	727.85	809.70	do	Do.
	15	do	do	80.25	79.36	do	Do.
	15	do	do	13.15	51.90	do	Do.
	16	Curley, J., & Bro	On pocketknife blades, New York, N. Y	124.80	124.80	do	Do.
Sept.	25	Cochrane, J. W	On made-up articles of cotton, New York, N. Y.	48.50	97.86	do	Do.
	25	do	do	56.45	106.40	do	Do.
	25	do	do	87.80	87.25	do	Do.
	25	do	do	38.85	63.74	do	Do.
	25	do	do	84.85	82.94	do	Do.
	25	do	do	44.25	90.80	do	Do.
	25	do	do	250.55	158.16	do	Do.
	25	do	do	47.45	66.62	do	Do.
	25	do	do	260.00	145.33	do	Do.
	25	do	do	302.65	165.36	do	Do.
	25	do	do	237.15	142.66	do	Do.
Oct.	13	Corset, R. & G., Co	On bleached and colored cottons, New York, N. Y.	270.83	270.83	do	Do.
	29	Cochrane, J. W	On made-up articles of cotton, New York, N. Y.	20.90	55.12	do	Do.
Dec.	9	Cochrane, Ramsey & Co	On hat materials, New York, N. Y	10.50	48.25	do	Do.
	9	do	do	198.60	126.96	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

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Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1903.							
Jan. 7	Cobb, A. A., & Co.....	On charges on firecrackers, New York, N. Y....	\$467.00	\$570.88	\$1,037.88	Court judgment.....	Sec. 24, act June 10, 1890.
Feb. 26	Cochrane, John W.....	On made-up articles of cotton, New York, N. Y.....	148.10	201.64	349.74	.....do.....	Do.
Mar. 31	Claffin, H. B., Co.....	On hat materials, New York, N. Y.....	75.30	77.54	152.84	.....do.....	Do.
31	.....do.....	.....do.....	46.50	65.80	112.30	.....do.....	Do.
June 20	Cohen, S. H., & Co.....	On woolens on shipboard, New York, N. Y.....	32.50	84.07	116.57	.....do.....	Do.
20	Cutter, J. D., & Co.....	On charges, New York, N. Y.....	195.00	278.22	473.22	.....do.....	Do.
1902.							
July 1	Chee Hoo Tong.....	On fruit in sugar, Honolulu, Hawaii.....	.40	.....	.40	Clerical error.....	Do.
21	Ceballos, J. M., & Co.....	On tonnage duties on S. S. Manuel Calvo, New York, N. Y.....	306.99	.....	306.99	Erroneously exacted...	Sec. 26, act June 26, 1884.
21	Central Vermont Rwy. Co..	On sawed spruce lumber, Burlington, Vt.....	9.55	.....	9.55	Error in classification...	Sec. 24, act June 10, 1890.
24	Cannon, R. J.....	On telegraph poles, Buffalo, N. Y.....	149.20	.....	149.20	Exhibit No.10, Appendix	Do.
25	Canale, D., & Co.....	On still wine, Memphis, Tenn.....	29.50	.....	29.50	Error in classification..	Do.
26	Clifton, L. W.....	On plain, unglazed tiles, Chicago, Ill.....	76.28	.....	76.28	.....do.....	Do.
Aug. 8	Cranston, John A.....	On laths, Wilmington, Del.....	3.25	.....	3.25	Short shipped.....	Do.
14	Christian, J. R.....	On Scotch whisky, Galveston, Tex.....	5.22	.....	5.22	.....do.....	Do.
14	Clarke, Caroline E.....	On cattle and swine, Marquette, Mich.....	276.50	.....	276.50	For breeding purposes (free).	Do.
25	Carson, Pirie, Scott & Co..	On loom union damask, Chicago, Ill.....	50.05	.....	50.05	Clerical error.....	Do.
Sept. 3	Castner, Curran & Bullitt...	On Tonnage duties on Norwegian S. S. Yumuvi, Norfolk, Va.....	14.22	.....	14.22	Erroneously exacted...	Sec. 26, act June 26, 1884.
9	Caldwell, James, jr.....	On brass skimmings, Detroit, Mich.....	20.80	.....	20.80	Exhibit No.11, Appendix	Sec. 24, act June 10, 1890.
11	Cannon, R. J.....	On telegraph poles, Buffalo, N. Y.....	62.80	.....	62.80	Exhibit No.10, Appendix	Do.
11	Catton, Bell & Co.....	On ground sulphur (4 certificates to Congress), San Francisco, Cal.....	1,372.82	.....	1,372.82	Error in classification...	Reported to Congress.
20	Congdon & Carpenter Co...	On charcoal bar iron, Providence, R. I.....	36.42	.....	36.42	Exhibit No. 3, Appendix	Sec. 24, act June 10, 1890.
Oct. 1	Carroll & De Remer.....	On artificial pumice stone, Chicago, Ill.....	188.05	.....	188.05	Exhibit No.12, Appendix	Do.
1	.....do.....	On accordions, Chicago, Ill.....	43.70	.....	43.70	Error in classification..	Do.
17	Cameron, Dunn & Co.....	On lumber, Port Huron, Mich.....	9.00	.....	9.00	.....do.....	Do.
27	Curtice Brothers Co.....	On raspberry pulp, Rochester, N. Y.....	178.35	.....	178.35	.....do.....	Do.
Nov. 1	Crescent Steel Co.....	On charcoal bar iron, Pittsburg, Pa.....	2,032.89	.....	2,032.89	Exhibit No. 3, Appendix	Do.
1	.....do.....	.....do.....	468.69	.....	468.69	.....do.....	Do.
1903.							
Jan. 15	Callender, Auslan & Troup Co.	On cashmere hose, Providence, R. I.....	3.24	.....	3.24	Error in classification..	Do.
21	Carroll & De Remer.....	On blow accordions, Chicago, Ill.....	23.80	.....	23.80	.....do.....	Do.
21	.....do.....	On artificial pumice stone, Chicago, Ill.....	35.15	.....	35.15	Exhibit No. 12, Appendix.	Do.
21	.....do.....	On wax models for colleges, Chicago, Ill.....	37.75	.....	37.75	Error in classification..	Do.
29	Caldwell, James, jr.....	On tin dross, Detroit, Mich.....	6.20	.....	6.20	Exhibit No. 13, Appendix.	Do.

REFUNDS OF CUSTOMS DUTIES.

Feb. 19	Chicago Fire Proof Covering Co.	On calcined magnesias, Chicago, Ill.	5.00		5.00	Error in classification ..	Do.
19	Carson, Pirie, Scott & Co.	On kiki silks, Chicago, Ill.	114.32		114.32	do	Do.
19	Chicago Mercantile Co.	On millinery ornaments, Chicago, Ill.	12.15		12.15	do	Do.
19	Carter & Holmes	On cotton hose, Chicago, Ill.	20.55		20.55	do	Do.
27	Central Vermont Rwy. Co.	On horse, product of United States, Burlington, Vt.	59.50		59.50	do	Do.
Mar. 24	China and Japan Trading Co. (Limited).	On merchandise from Philippine Islands (act Mar. 3, 1903), New York, N. Y.	386.90		386.90	Court judgment	Act Mar. 3, 1903.
Apr. 10	Cudahy Packing Co., The	On crude glycerine, Port Huron, Mich.	453.56		453.56	Error in classification ..	Sec. 24, act June 10, 1890.
16	Carson, Laurence S.	On manufactures of ivory, etc., from Philippine Islands, San Francisco, Cal.	23.40		23.40	Merchandise from Philippine Islands.	Act Mar. 3, 1903.
23	Cooney, J. & Co.	On sherry wine, Nashville, Tenn.	37.00		37.00	Excess of deposit	Sec. 24, act June 10, 1890.
28	Carroll & De Remer	On lithographs, Chicago, Ill.	71.51		71.51	Error in classification ..	Do.
28	Carson, Pirie, Scott & Co.	On matting, Chicago, Ill.	3.50		3.50	Clerical error	Do.
May 20	Ceballos, J. M. & Co.	On tonnage duties on Spanish steamship Montevideo, San Juan, P. R.	110.19		110.19	Erroneously exacted	Sec. 26, act June 26, 1884.
28	Carroll & Peek	On waste, Cleveland, Ohio	2,152.79		2,152.79	Error in classification ..	Sec. 24, act June 10, 1890.
June 4	Curry, Wm. B., agent	On tonnage duties on British schooner Golden Rule, Key West.	51.00		51.00	do	Sec. 26, act June 26, 1884.
1902.							
Sept. 17	Dana & Co.	On ferrochrome, New York, N. Y.	1,638.80		1,638.80	Court judgment	Sec. 24, act June 10, 1890.
25	Dreyfus, Henry	On charges, New York, N. Y.	82.00	138.70	220.70	do	Do.
25	do	do	37.00	88.78	125.78	do	Do.
Oct. 2	Diamond Match Co.	On machinery, Detroit, Mich.	661.50		661.50	do	Do.
13	De Blois & Ballut.	On bead, beaded or jet trimmings, etc., New York, N. Y.	17.40		17.40	do	Do.
Nov. 22	Dudley	On transportation of entry number, New York, N. Y.	1,187.75		1,187.75	do	Do.
1903.							
Jan. 7	Detwiller & Street	On charges on firecrackers, New York, N. Y.	764.00	904.02	1,668.02	do	Do.
Feb. 2	Darlington, Runk & Co.	On hat trimmings, Philadelphia, Pa.	196.20	214.82	411.02	do	Do.
25	Douglas, Berry & Co.	On linen towels, embroidered, New York, N. Y.	13.10	58.99	72.09	do	Do.
25	do	do	88.65	141.62	230.27	do	Do.
25	do	do	436.70	577.04	1,013.74	do	Do.
Mar. 2	Drake, Geo., Smith & Co., Limited.	On cotton net, etc., New York, N. Y.	33.90	62.38	96.28	do	Do.
11	Dieckerhoff, Raffloer & Co.	On hat materials, New York, N. Y.	313.10	176.44	489.54	do	Do.
Apr. 3	Ducar, B. P., Co.	On bone-size substitute, New York, N. Y.	549.57		549.57	do	Do.
14	Decker, J. F.	On silk and cottons, New York, N. Y.	325.30	443.98	769.28	do	Do.
14	Dreicer, J., & Son.	On pearls, New York, N. Y.	46.90		46.90	do	Do.
May 21	Dolge, Alfred	On time of new law taking effect, New York, N. Y.	124.05		124.05	do	Do.
June 16	Dieckerhoff, Raffloer & Co.	On linen tapes, New York, N. Y.	121.60	131.90	253.50	do	Do.
16	do	do	88.80	87.97	176.77	do	Do.
16	do	do	130.85	107.69	238.54	do	Do.
16	do	do	33.60	62.29	95.89	do	Do.
16	do	do	58.00	71.84	129.84	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

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Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1903. June 16	Dieckerhoff, Raffloer & Co.	On linen tapes, New York, N. Y.	\$66.65	\$73.40	\$140.05	Court judgment	Sec. 24, act June 10, 1890.
16	.....do .....	.....do	36.65	61.17	97.82	.....do	Do.
16	.....do .....	.....do	136.65	101.32	237.97	.....do	Do.
16	.....do .....	.....do	27.65	68.69	86.34	.....do	Do.
16	.....do .....	.....do	55.70	68.37	124.07	.....do	Do.
16	.....do .....	.....do	103.50	90.52	194.02	.....do	Do.
16	.....do	On linen braids and tapes, New York, N. Y.	6.95	54.48	61.43	.....do	Do.
16	.....do	On linen tapes, New York, N. Y.	46.65	98.64	145.29	.....do	Do.
16	.....do	On linen tapes and braids, New York, N. Y.	97.20	149.16	246.36	.....do	Do.
16	.....do .....	.....do	13.05	62.28	75.33	.....do	Do.
16	.....do .....	.....do	10.10	59.07	69.17	.....do	Do.
16	.....do .....	.....do	14.20	62.70	76.90	.....do	Do.
1902. July 21	Davies, Lucy	On linen embroidery, Milwaukee, Wis.	120.60	.....	120.60	Error in classification ..	Do.
21	Dane, A. S.	On stallion, Newport, Vt.	62.50	.....	62.50	For breeding purposes (free).	Do.
21	.....do	On potatoes, Newport, Vt.	43.75	.....	43.75	Clerical error.	Do.
Aug. 26	Davies, Theo. H., & Co. (Limited).	On coal baskets, Honolulu, Hawaii.	1.00	.....	1.00	.....do	Do.
Sept. 3	De Long, Seaman, & Co.	On tonnage duties on schooner, Grace Darling, Bridgeport, Conn.	2.91	.....	2.91	Erroneously exacted ...	Sec. 26, act June 26, 1884.
4	De Pauw University	On scientific instruments or apparatus, Indianapolis, Ind.	31.95	.....	31.95	For college (free)	Sec. 24, act June 10, 1890.
11	Dubedat, Pascal, & Co.	On ground sulphur (2 certificates), San Francisco, Cal.	918.48	.....	918.48	Error in classification ..	Do.
11	.....do	On ground sulphur (2 certificates) (to Congress), San Francisco, Cal.	1,543.75	.....	1,543.75	.....do	Reported to Congress.
1903. Jan. 21	Deakin, H.	On purses of metal and silk, Chicago, Ill.	37.80	.....	37.80	.....do	Sec. 24, act June 10, 1890.
Feb. 19	Daprato Statuary Co.	On plaster of Paris, Chicago, Ill.	1.57	.....	1.57	.....do	Do.
21	Defender Photo Supply Co.	On blueprint paper, Rochester, N. Y.	49.34	.....	49.34	Exhibit No. 14, Appendix.	Do.
21	Deans, H. P. G.	On silverware (household effects), Pembina, N. Dak.	5.40	.....	5.40	Household effects (free).	Do.
Mar. 16	Dillingham, E.	On shingles, Ogdensburg, N. Y.	3.54	.....	3.54	Clerical error.	Do.
Apr. 1	Donovan, William	On cigars from Philippine Islands, San Francisco, Cal.	27.00	.....	27.00	Merchandise from Philippine Islands.	Act Mar. 3, 1903.
22	Duncan, Elmer L.	On merchandise from Philippine Islands, Buffalo, N. Y.	1,615.82	.....	1,615.82	Merchandise from Porto Rico.	Do.
23	Dewell, J. D., & Co.	On molasses and sugar from Porto Rico, New Haven, Conn.	2,476.07	.....	2,476.07	.....do	Do.

24	Denny, Geo. V.....	On Dewars Scotch whisky, Savannah, Ga.....	25.31	.....	25.31	Error in gauge	Sec. 24, act June 10, 1890.
24	Dougherty, Chas. A.....	On artificial flowers, etc., Buffalo, N. Y.....	18.00	.....	18.00	Error in classification ..	Do.
27	Defender Photo Supply Co.	On blueprint paper, Rochester, N. Y.....	218.54	.....	218.54	Exhibit No. 14, Appendix.	Do.
May 16	Devereux, W. P., & Co.....	On potatoes, Pembina, N. Dak.....	83.59	.....	83.59	Error in weight	Do.
20	Dodwell & Co. (Limited)...	On Japanese matting, Port Townsend, Wash.....	70.80	.....	70.80	Duties collected twice..	Do.
June 1	Davies, T. H., & Co. (Limited).	On tonnage duties on British S. S. Britannia, Honolulu, Hawaii.	49.50	.....	49.50	Erroneously exacted ...	Sec. 26, act June 26, 1884.
1	.....do	On tonnage duties on British S. S. Anglia, Honolulu, Hawaii.	243.30	.....	243.30	.....do	Do.
1	.....do	On tonnage duties on British S. S. Colonia, Honolulu, Hawaii.	149.31	.....	149.31	.....do	Do.
1	Dennuzio, Joseph, Fruit Co.	On lemons (damaged), Louisville, Ky	138.62	.....	138.62	Abandoned.....	Sec. 2984, R. S.
1902.							
Aug. 28	Elwich Bros.....	On cotton net, etc., New York, N. Y.....	16.55	51.11	67.66	Court judgment.....	Sec. 24, act June 10, 1890.
Sept. 17	Emerich, I., & Co.....	On manufactures of amber, New York, N. Y.....	124.95	.....	124.95	.....do	Do.
Oct. 31	Ebel Felix, O.....	On hair on so-called Angora goat skins, Philadelphia, Pa.	403.44	.....	403.44	.....do	Do.
31	Equitable Trust Co., The, receiver of Keen-Sutler Co. (Limited).	.....do	201.84	.....	201.84	.....do	Do.
31	.....do .....	.....do	87.60	.....	87.60	.....do	Do.
31	.....do .....	.....do	432.24	.....	432.24	.....do	Do.
31	.....do .....	.....do	1,065.24	.....	1,065.24	.....do	Do.
31	.....do .....	.....do	279.48	.....	279.48	.....do	Do.
1903.							
Jan 15	Edelhoff & Rinke	On hat materials (to Congress) New York, N. Y.	236.10	353.25	589.35	.....do	Reported to Congress.
Apr. 14	Eichberg & Co	On pearls, New York, N. Y.....	411.20	.....	411.20	.....do	Sec. 24, act June 10, 1890.
May 22	Ederer, R. J., & Co	Or cotton netting, etc., Chicago, Ill	473.40	.....	473.40	Exhibit No. 2, Appendix	Do.
June 16	Eddy, A. J	On statuary, Chicago, Ill	463.50	.....	463.50	.....do	Do.
1902.							
Sept. 29	Effinger, John	On curios from Pago Pago (2 certificates), Honolulu, Hawaii.	64.15	.....	64.15	Exhibit No. 15, Appendix	Sec. 3689, R. S.
1903.							
Jan. 15	Eddy, Charles Z	On orange boxes, Providence, R. I.....	6.00	.....	6.00	Clerical error.....	Sec. 24, act June 10, 1890.
21	Eitel Bros	On still wine short shipped, Chicago, Ill	1.25	.....	1.25	Short shipped	Do.
21	Edwards, T. W.....	On books in foreign language, Chicago, Ill	11.00	.....	11.00	Free	Do.
Mar. 24	Eddy, Thomas A	On cigars from Philippine Islands, New York, N. Y., (act Mar. 3, 1903).	309.92	.....	309.92	Merchandise from Philippine Islands.	Act Mar. 3, 1903.
Apr. 11	Escalier, Leon	On still wine (2 certificates), Los Angeles, Cal..	153.67	.....	153.67	Error in classification ..	Sec. 24, act June 10, 1890.
1902.							
Aug. 28	Frankfield, A., & Co	On philosophical instruments, New York, N. Y.	5.60	52.95	58.55	Court judgment.....	Do.
Oct. 29	Fletcher, W. H., & Co	On cotton net, etc., New York, N. Y	1.15	47.30	48.45	.....do	Do.
29	Fiedler, Moeldner & Co	On charges, New York, N. Y	7.75	56.19	63.94	.....do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

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REFUNDS OF CUSTOMS DUTIES.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1903.							
Jan. 7	Faber, G. W.	On charges on cigars, New York, N. Y.	\$22.25	\$71.05	\$93.30	Court judgment	Sec. 24, act June 10, 1890.
7	do	do	35.75	85.53	121.28	do	Do.
23	Franchi, A.	On bitters (Fernet), New York, N. Y.	770.00	340.33	1,110.33	do	Do.
23	do	do	404.40	204.83	609.23	do	Do.
23	do	do	398.40	207.33	605.73	do	Do.
Mar. 2	Falk, G., & Bro.	On leaf tobacco, New York, N. Y.	8,504.40	3,216.05	11,720.45	do	Do.
2	Friedman, A., & Co.	On manufacture of cotton, New York, N. Y.	5.95	53.09	59.04	do	Do.
11	Falk, G., & Bro.	On leaf tobacco, New York, N. Y.	802.80	409.19	1,211.99	do	Do.
11	do	do	3,004.40	2,220.26	5,224.66	do	Do.
11	do	do	3,889.60	2,946.00	6,835.60	do	Do.
20	Franklyn & Ferguson.	On crude mineral product, New York, N. Y.	158.64		158.64	do	Do.
26	Fletcher, W. H., & Co.	On cotton net, etc., New York, N. Y.	772.04	624.78	1,396.82	do	Do.
26	do	do	144.40	108.32	252.72	do	Do.
26	do	do	78.40	80.81	159.21	do	Do.
26	do	do	154.20	115.28	269.48	do	Do.
26	do	do	161.05	113.96	275.01	do	Do.
26	do	do	60.25	70.92	131.17	do	Do.
26	do	do	109.05	90.50	199.55	do	Do.
26	do	do	67.85	118.30	186.15	do	Do.
26	do	do	484.50	548.59	1,033.09	do	Do.
May 25	Franklin Sugar Refining Co., The.	On sugar from Philippine Islands, Philadelphia, Pa.	181,940.71	38,633.96	220,574.67	do	Sec. 3689, R. S.
1902.							
July 25	Foster, E. H.	On fur-lined wrap, Plattsburg, N. Y.	20.20		20.20	Error in classification ..	Sec. 24, act June 10, 1890.
26	Field, Marshall, & Co.	On toys and manufacture of metal, Chicago, Ill.	31.75		31.75	do	Do.
Aug. 26	Fiedler, A. B., & Sons	On artificial silk yarn, Chicago, Ill.	1,051.66		1,051.66	do	Do.
6	Funke & Ogden	On earthenware, Lincoln, Nebr.	3.55		3.55	do	Do.
8	Flyie, J.	On beans, Honolulu, H. I.	1.80		1.80	do	Do.
Sept. 10	Fowler, C. E.	On swans, Port Townsend, Wash.	1.05		1.05	do	Do.
11	Fremery, James de, & Co.	On sulphur (to Congress), San Francisco, Cal.	234.76		234.76	Court judgment	Reported to Congress.
13	Fruit Dispatch Co.	On tonnage duties on Norwegian steamship Vale, Charleston, S. C.	16.05		16.05	Erroneously exacted ..	Sec. 26, act June 26, 1884.
13	Farwell, John V., & Co.	On fancy cotton cloths, Chicago, Ill.	38.94		38.94	Error in classification ..	Sec. 24, act June 10, 1890.
13	do	On flax fabrics, Chicago, Ill.	21.80		21.80	do	Do.
Oct. 15	Farwell, Ozmun, Kirk & Co.	On cutlery, St. Paul, Minn.	10.65		10.65	do	Do.
2	Fulton Bag and Cotton Mills.	On china clay, or kaolin, Savannah, Ga.	205.17		205.17	Error in weight	Do.
3	Fenton, A. W., jr.	On still wine, Cleveland, Ohio.	99.75		99.75	Error in classification ..	Do.
22	Farwell, John V., & Co.	On linen damask cloth, Chicago, Ill.	152.66		152.66	do	Do.

	22	Field, Marshall, & Co.	On fringed linen towels, Chicago, Ill.	8.20	8.20	do	Do.
	22	do	On embroidery cotton, Chicago, Ill.	14.40	14.40	do	Do.
Nov.	5	do	On celluloid and cotton toys, Chicago, Ill.	19.96	19.96	do	Do.
	5	do	On matting, Chicago, Ill.	2.40	2.40	Short shipped	Do.
	5	do	On silk muslin, Chicago, Ill.	797.53	797.53	Error in classification	Do.
	5	do	On silk ribbon, Chicago, Ill.	222.00	222.00	do	Do.
	5	do	On cotton window Hollands, Chicago, Ill.	15.96	15.96	do	Do.
	17	do	On leather chatelaine bags, Chicago, Ill.	174.00	174.00	do	Do.
1903.							
Jan.	12	Farnum, Loring N	On fur rugs, Burlington, Vt.	35.00	35.00	Personal effects (free)	Do.
	12	Fook, Hing Lung	On leather shoes, Portland, Oreg	5.00	5.00	do	Do.
	21	Field, Marshall & Co	On statuary, Chicago, Ill.	207.00	207.00	do	Do.
	21	do	On cotton and linen tapes, Chicago, Ill.	10.00	10.00	do	Do.
	21	do	On straw baskets, Chicago, Ill.	4.60	4.60	do	Do.
	21	do	On cotton cloths, Chicago, Ill.	27.72	27.72	do	Do.
	21	do	On fancy cotton cloth, Chicago, Ill.	912.12	912.12	do	Do.
	21	do	On silk ribbon, Chicago, Ill.	323.40	323.40	do	Do.
	21	do	On commissions, Chicago, Ill.	115.60	115.60	Clerical error	Do.
	21	Farwell, John V., & Co.	On cotton flax canvas, Chicago, Ill.	29.63	29.63	Error in classification	Do.
	21	do	On shell curtains, Chicago, Ill.	60.50	60.50	do	Do.
Feb.	19	Field, Marshall, & Co	On silk muslin, Chicago, Ill.	750.12	750.12	do	Do.
	19	Fiedler, A. B., & Sons	On silk ribbons, Chicago, Ill.	35.60	35.60	do	Do.
	19	do	On fancy ribbons, Chicago, Ill.	7.40	7.40	do	Do.
	27	Fernandez, M., & Bro.	On 3 bales stemmed filler leaf tobacco, Jacksonville, Fla.	5.00	5.00	Excess of deposit	Do.
	28	Fenton, A. W., jr.	On steel angles, Cleveland, Ohio.	49.20	49.20	Clerical error	Do.
Mar.	20	Field, Marshall, & Co	On cotton cloths, Chicago, Ill.	44.82	44.82	Error in classification	Do.
	20	do	On monks cloth, Chicago, Ill.	115.35	115.35	do	Do.
Apr.	1	Finley, Walter L	On manufactures of metal, etc., from Philippine Islands, San Francisco, Cal.	42.15	42.15	Court judgment	Act Mar. 3, 1903.
	10	Frohlich, Edward, Glass Co.	On plate glass, Toledo, Ohio	223.74	223.74	Abandoned	Sec. 2984, R. S.
	11	Fersts, M., Sons & Co.	On Dewar's special old Highland whisky, Savannah, Ga.	21.09	21.09	Error in gauge	Sec. 24, act June 10, 1890.
	28	Field, Marshall, & Co.	On marble statuary, Chicago, Ill.	62.65	62.65	Error in classification	Do.
	28	do	On linoleums, Chicago, Ill.	7.67	7.67	Clerical error	Do.
May	23	Fritch, Geo., Hardware Co. (Limited).	On fishhooks and flies, Denver, Colo.	44.60	44.60	Error in classification	Do.
1902.							
Aug.	30	Guggenheim Smelting Co.	On lead bullion, Perth Amboy, N. J.	16,697.32	16,697.32	Court judgment	Do.
Sept.	17	Goldberg, Morris	On string beads, New York, N. Y.	241.35	241.35	do	Do.
	17	Godillot & Co.	On jelly, New York, N. Y.	8.88	8.88	do	Do.
	17	Grempler & Hermann.	On composition metal, New York, N. Y.	42.75	42.75	do	Do.
	22	Graef, W. H., & Co	On charges, New York, N. Y.	10.50	58.33	do	Do.
Oct.	29	Goldschmidt, Bachrach & Co	On Austrian florins, New York, N. Y.	144.50	105.77	do	Do.
Dec.	9	Goldenberg Bros. & Co	On hat materials, New York, N. Y.	5,271.60	2,297.30	do	Do.
	9	do	do	683.75	351.68	do	Do.
	9	do	do	3,720.70	1,657.01	do	Do.
	9	do	do	349.05	209.66	do	Do.
	9	do	do	204.35	140.45	do	Do.
	9	do	On cotton net, etc., New York, N. Y.	6.35	49.23	do	Do.
	9	do	do	27.40	57.70	do	Do.
	9	do	On hat materials, New York, N. Y.	1,459.50	660.66	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1902. Dec. 9	Goldenberg Bros. & Co.....	On hat materials, New York, N. Y.....	\$6,568.80	\$2,684.31	\$9,253.11	Court judgment.....	Sec. 24, act June 10, 1890.
9	do	do	637.40	310.62	948.02	do	Do.
9	do	do	257.45	330.47	587.92	do	Do.
1903. Jan. 16	Gimenez, P.....	On capacity of barrels containing grapes, New York, N. Y.....	1,233.60		1,233.60	do	Do.
23	Goldman, S.....	On bitters (Ivan), New York, N. Y.....	19.70	54.81	74.51	do	Do.
23	Gardner & Boucher	On bitters (Fernet), New York, N. Y.....	40.90	63.21	104.11	do	Do.
23	Gandolfi, L., & Co.....	do	1,169.50	510.07	1,679.57	do	Do.
23	do	do	746.50	331.64	1,078.14	do	Do.
23	do	do	1,309.40	570.80	1,880.20	do	Do.
Feb. 25	Goldenberg Bros. & Co.....	On hat materials, New York, N. Y.....	506.40	560.47	1,066.87	do	Do.
Mar. 17	do	On cotton beadings, New York, N. Y.....	10.50		10.50	do	Do.
May 21	Gourd, Henry E.....	On time of new law taking effect, New York, N. Y.....	222.38		222.38	do	Do.
June 13	Gabriel & Schall.....	On baryta, carbonate of, New York, N. Y.....	2,351.25		2,351.25	do	Do.
1902. July 21	Godwin, R. J., & Sons.....	On tonnage duties on steamship Buffalo, New York, N. Y.....	12.48		12.48	Erroneously exacted ..	Sec. 26, act June 26, 1884.
Aug. 6	Gimbel Bros.....	On cotton hosiery, Milwaukee, Wis.....	17.10		17.10	Error in classification ..	Sec. 24, act June 10, 1890.
14	Griggs, Cooper & Co.....	On walnut juice, St. Paul, Minn.....	64.00		64.00	do	Do.
Sept. 11	Granucci Bros.....	On ground sulphur (to Congress), San Francisco, Cal.....	772.95		772.95	Court judgment.....	Reported to Congress.
15	Gleason, M.....	On stallion, Newport, Vt.....	100.00		100.00	For breeding purposes; free.	Sec. 24, act June 10, 1890.
Oct. 1	Grommes & Ullrich.....	On sparkling ale, Chicago, Ill.....	19.50		19.50	Error in gauge	Do.
17	Greif, Max	On fur cloak and kid gloves, Cape Vincent, N. Y.....	28.25		28.25	Personal effects; free...	Do.
1903. Jan. 21	Gage Bros & Co.....	On wool trimmings, Chicago, Ill.....	3.51		3.51	Error in classification ..	Do.
30	Gelbach, R. W.....	On fur rugs, personal effects, Plattsburg, N. Y.....	9.10		9.10	Personal effects; free...	Do.
Feb. 20	Graf & Bauerlein.....	On wrapper tobacco unstemmed (2 certificates), Milwaukee, Wis.....	44.86		44.86	Abandoned	Sec. 2984, R. S.
Mar. 20	Gage Bros. & Co.....	On feathers, Chicago, Ill.....	185.50		185.50	Clerical error.....	Sec. 24, act June 10, 1890.
1902. Aug. 7	Halley, Atchison & de Loisselle.	On metal galloons, New York, N. Y.....	99.60		99.60	Court judgment.....	Do.
7	do	do	107.35		107.35	do	Do.
12	Hilliers, R., Son & Co.....	On sulphide of antimony, New York, N. Y.....	169.00		169.00	do	Do.
28	Hirsh, A., & Co.....	On trimmed hats, New York, N. Y.....	113.00	94.21	207.21	do	Do.

28	Hammel, L., & Co	On glass plates and disks, New York, N. Y.	15.15	53.04	68.19	do	Do.
Sept. 19	Hoeninghaus & Curtis	On charges, New York, N. Y.	25.40	77.60	103.00	do	Do.
19	do	do	135.70	196.40	332.10	do	Do.
19	Hempstead, O. G., & Son	On hat materials, New York, N. Y.	123.90	155.84	279.74	do	Do.
22	do	do	74.10	121.88	195.98	do	Do.
Oct. 31	Hermann, H.	On straw plateaux, New York, N. Y.	46.25		46.25	do	Do.
13	Hampton, J. W., jr., & Co	On hair 'on so-called Angora goat skins, Philadelphia, Pa.	319.20		319.20	do	Do.
31	do	do	114.00		114.00	do	Do.
31	do	do	607.20		607.20	do	Do.
31	do	do	1,708.56		1,708.56	do	Do.
31	do	do	877.68		877.68	do	Do.
Dec. 9	Herzog, Theophile	On hat materials, New York, N. Y.	1,167.90	523.86	1,691.76	do	Do.
9	do	do	166.50	112.66	279.16	do	Do.
9	do	do	321.60	183.32	504.92	do	Do.
1903.							
Jan. 7	Hirschbach, S.	On charges, New York, N. Y.	62.30	118.12	180.42	do	Do.
23	Hammel, L., & Co.	On bitters (Fernet), New York, N. Y.	28.40	58.08	86.48	do	Do.
23	Hossfeld & Wierl	do	239.80	141.27	381.07	do	Do.
Mar. 2	Harton, F. A., & Co	On cotton net, etc., New York, N. Y.	9.90	51.46	61.36	do	Do.
20	Henry, W., & Co	On trimmed bonnets, New York, N. Y.	30.80	59.60	90.40	do	Do.
June 15	Haynes, C. A., & Co	On buttons, New York, N. Y.	26.40	57.72	84.12	do	Do.
15	do	do	34.60	60.70	95.30	do	Do.
20	Hahn, Rudolph C	On agate goods, New York, N. Y.	173.00		173.00	do	Do.
1902.							
July 21	Hastings, H. G., & Co	On flower seeds, Atlanta, Ga.	29.10		29.10	Error in classification	Do.
22	Hixson, J. M.	On crude vegetable substance, Port Townsend, Wash.	1.00		1.00	do	Do.
22	Hopkins, J. & W	On crude vegetable substance (2 certificates), Port Townsend, Wash.	6.75		6.75	do	Do.
Aug. 6	Hamburger & Co.	On toys, Newport News, Va.	72.45		72.45	do	Do.
13	Henius, A.	On garnets, cornelians, etc., Providence, R. I.	348.80		348.80	do	Do.
18	Hancock, A. G.	On drawn-work handkerchiefs, Eagle Pass, Tex.	2.40		2.40	do	Do.
26	Hope Worsted Mills	On unwashed wool, Louisville, Ky.	4.18		4.18	do	Do.
Sept. 12	Hazletine, J. E., & Co	On charcoal iron, Portland, Oreg.	44.45		44.45	Exhibit No. 3, Appendix	Do.
12	Honeyman Hardware Co.	do	120.61		120.61	do	Do.
Oct. 21	Hart & Co	On dressed feathers, Cleveland, Ohio	19.00		19.00	Error in classification	Do.
Nov. 5	Hibbard, Spencer, Bartlett & Co.	On silk worm gut, Chicago, Ill.	2.75		2.75	do	Do.
10	Hackfeld, H., & Co., Limited.	On cotton cloth, Honolulu, Hawaii.	7.11		7.11	do	Do.
10	do	On silk crepe, Honolulu, Hawaii.	82.88		82.88	do	Do.
10	do	On barrels, Honolulu, Hawaii.	93.14		93.14	do	Do.
1903.							
Jan. 14	Homan & Puddington	On laths, Newark, N. J.	29.57		29.57	Short shipped	Do.
Feb. 16	Hackfeld, H., & Co., Limited.	On trouser buckles, Honolulu, Hawaii.	8.64		8.64	Error in classification	Do.
21	Hagen, A. T.	On oil paintings, Rochester, N. Y.	1.70		1.70	Clerical error	Do.
21	Hull, W. C.	On horse, for breeding purposes, Pembina, N. Dak.	30.00		30.00	For breeding purposes, free.	Do.
Mar. 10	Hang Tar	On nuts and hams, San Diego, Cal.	4.22		4.22	Excess of deposit	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total	Reasons for refund.	Law under which refund was made.
1903.							
Mar. 19	Hein, H	On toys, St. Louis, Mo.....	\$15.25	.....	\$15.25	Error in classification ..	Sec. 24, act June 10, 1890.
24	Hamburger, J., & Co	On tobacco from Porto Rico (act Mar. 3, 1903), New York, N. Y.	585.53	.....	585.53	Court judgment	Act Mar. 3, 1903.
Apr. 1	Hildreth, Melvin A	On paper hangings, etc., from Philippine Islands, San Francisco, Cal.	99.85	.....	99.85	.....do	Do.
10	Howard, H., Lumber Co.....	On ship planking, Port Huron, Mich.....	30.88	.....	30.88	Error in classification ..	Sec. 24, act June 10, 1890.
16	Howell, Seymour.....	On silk manufactures, etc., from Philippine Islands, San Francisco, Cal.	9.90	.....	9.90	Court judgment.....	Act Mar. 3, 1903.
16	Hauft, Hugo O.....	On manufactures, shell, etc., from Philippine Islands, San Francisco, Cal.	16.85	.....	16.85	.....do	Do.
16	Hodges, H. C.....	On decorated china, etc., San Francisco, Cal....	21.00	.....	21.00	.....do	Do.
18	Hornichi & Co.....	On fish skinned and boned, Port Townsend, Wash.	1.60	.....	1.60	Error in classification ..	Sec. 24, act June 10, 1890.
27	Hong Tar	On rice, etc., San Diego, Cal	9.36	.....	9.36	Short shipped	Do.
28	Hip Lung & Co.....	On tapioca flour, Chicago, Ill	11.70	.....	11.70	Error in classification ..	Do.
May 13	Hikida T.....	On reduction of Japanese yens, Honolulu, Hawaii.	3.70	.....	3.70	Clerical error.....	Do.
13	Hip Chong	On tea, Honolulu, Hawaii.....	20.00	.....	20.00	Exhibit No.16, Appendix	Do.
13	Hong Kee & Co.....	do	40.00	.....	40.00	do	Do.
13	do	On rice flour, Honolulu, Hawaii	8.75	.....	8.75	Error in classification ..	Do.
23	Hemlow, G. S	On wearing apparel, Minneapolis, Minn	24.52	.....	24.52	Personal effects, free....	Do.
28	Harshaw, Fuller & Goodwin Co., The.	On sulphite of antimony, Cleveland, Ohio.....	322.80	.....	322.80	Error in classification ..	Do.
1902.							
Nov. 3	International Produce Co..	On merchandise (to Congress) New York, N. Y.	9.90	.....	9.90	Excess of deposit	Reported to Congress.
1903.							
Mar. 24	International Express Co ..	On cigars from Philippine Islands (act Mar. 3, 1903), New York, N. Y.	454.13	.....	454.13	Court judgment.....	Act Mar. 3, 1903.
May 28	Irby & Gilliland.....	On unfinished Welsbach mantels, Memphis, Tenn.	18.75	.....	18.75	Error in classification ..	Sec. 24, act June 10, 1890.
Feb. 11	Iselin, William, & Co.....	On figured dotted swisses, New York, N. Y.....	119.40	.....	119.40	Court judgment.....	Do.
1902.							
Aug. 7	Jackson, C. D., & Co.....	On breccia in slabs, New York, N. Y.....	232.59	.....	232.59	.....do	Do.
15	Jaffray, E. S., & Co	On hat materials, New York, N. Y	6.90	\$46.57	53.47	.....do	Do.
Sept. 17	Jacoby & Wester	On surgical scissors, New York, N. Y	19.80	.....	19.80	.....do	Do.
Oct. 31	Johnson, Lawrence & Co...	On hair on so-called Angora goatskins, Philadelphia, Pa.	421.68	.....	421.68	.....do	Do.
31	do	do	348.60	.....	348.60	.....do	Do.
31	do	do	127.32	.....	127.32	.....do	Do.
31	do	do	205.20	.....	205.20	.....do	Do.

1903.							
Mar. 26	Jaffray, E. S., & Co	On cotton net, etc., New York, N. Y.	155.90	109.31	265.21	do	Do.
26	do	do	75.85	78.27	154.12	do	Do.
26	do	do	33.45	61.31	94.76	do	Do.
26	do	do	147.90	110.32	258.22	do	Do.
26	do	do	729.20	374.57	1,103.77	do	Do.
26	do	do	262.35	167.29	429.64	do	Do.
June 13	Jordan, Francis & Sons	On acetate of copper, Philadelphia, Pa.	278.25		278.25	Exhibit No.1, Appendix.	Do.
1902.							
July 24	Judson Manufacturing Co.	On scrap-iron, San Francisco, Cal.	400.00		400.00	Court judgment	Do.
Sept. 16	Jenks Shipbuilding Co	On ship timber (2 certificates), Port Huron, Mich.	51.26		51.26	Error in classification	Do.
20	do	do	26.63		26.63	do	Do.
Oct. 22	Jordan, E.W.	On cocoa mats, Honolulu, H. I.	6.72		6.72	do	Do.
1903.	Jones & Laughlins, Ltd.	On charcoal bar iron, Chicago, Ill.	1,801.57		1,801.57	Exhibit No.3, Appendix.	Do.
Apr. 28	Jaques, F. F., Tea Co.	On cannisters containing tea, Chicago, Ill.	536.40		536.40	Error in classification	Do.
1902.							
Aug. 18	Kipp Bros. & Co	On Christmas tree ornaments, Indianapolis, Ind.	1.50		1.50	do	Do.
Sept. 15	Kuehn, Paul H	On barberries, St. Paul, Minn.	9.04		9.04	do	Do.
29	Kwong Lee Yuen Co	On playing cards, Honolulu, H. I.	6.67		6.67	do	Do.
Oct. 1	Kwong Yet Chong & Co.	On Tapioca starch, Chicago, Ill.	5.25		5.25	do	Do.
22	Kelley, Maus & Co.	On charcoal bar iron, Chicago, Ill.	371.48		371.48	Exhibit No.3, Appendix.	Do.
22	Kaufmann, Gustav G.	On lithographic cards, Chicago, Ill.	208.13		208.13	Error in classification	Do.
24	Kemper, Thomas Co., The.	On lithographic prints, Cincinnati, Ohio.	72.03		72.03	do	Do.
24	Kipp Bros. Co	On toys, etc., Indianapolis, Ind.	1.70		1.70	do	Do.
1903.							
Jan. 17	Kwong Luen Tar	On tapico starch, Portland, Oreg.	2.15		2.15	do	Do.
Feb. 16	Kobayashi, W	On tea, Honolulu, Hawaii.	15.00		15.00	do	Do.
16	Katagihara, J.	On dried fish, Honolulu, Hawaii.	19.95		19.95	do	Do.
16	Kwong Sing Wo Co.	On brown sugar, Honolulu, Hawaii.	3.10		3.10	do	Do.
16	Kojima, S	On vinegar, Honolulu, Hawaii.	27.00		27.00	do	Do.
16	Kusunoki, T.	On shellfish, Honolulu, Hawaii.	1.50		1.50	do	Do.
16	Kong Yuen & Co	On playing cards, Honolulu, Hawaii.	2.22		2.22	do	Do.
19	Klein, A. S., Co.	On matting, Chicago, Ill.	1.20		1.20	Short shipped	Do.
28	Keith, Robert, Furniture and Carpet Co.	On inlaid linoleum, Kansas City, Mo	166.56		166.56	Reappraisalment.	Do.
Mar. 16	Kipp Bros. & Co	On toy savings banks, Indianapolis, Ind.	5.25		5.25	Error in classification	Do.
20	Knehmsted, E. A	On bottles, Chicago, Ill.	31.20		31.20	Clerical error	Do.
24	Konman, Nathan	On merchandise from Porto Rico (act Mar. 3, 1903), New York, N. Y.	291.60		291.60	Court judgment	Act Mar. 3, 1903.
Apr. 17	Kaffenburgh, I., & Sons	On tobacco from Porto Rico (act Mar. 3, 1903), Boston, Mass.	1,038.01		1,038.01	do	Do.
28	Kunze, L. G	On figs short shipped, Chicago, Ill.	106.16		106.16	Short shipped	Sec. 24, act June 10, 1890.
May 13	Kojima, S	On tea, Honolulu, Hawaii.	90.00		90.00	Exhibit No.16, Appendix	Do.
13	Kwong Sing Wo Co	On tobacco, Honolulu, Hawaii.	5.50		5.50	Clerical error	Do.
13	do	On shellfish, Honolulu, Hawaii.	2.21		2.21	Error in classification	Do.
16	Kingsbury, M. B.	On brandy in bottles, Galveston, Tex.	13.68		13.68	Error in gauge	Do.
23	Ketchikan Steamship Co.	On coal, Sitka, Alaska.	30.15		30.15	Rebate on coal	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1902.							
July 18	Kohn, Adler & Co.....	On hat trimmings, Philadelphia, Pa.....	\$61.80	\$76.24	\$138.04	Court judgment.....	Sec. 24, act June 10, 1890.
18	.....do.....	do.....	492.90	477.02	969.92	do.....	Do.
18	.....do.....	do.....	231.90	116.18	348.08	do.....	Do.
18	.....do.....	do.....	131.10	144.49	275.59	do.....	Do.
18	.....do.....	do.....	1,102.80	995.38	2,098.18	do.....	Do.
Aug. 7	Kny Scheerer Co., The.....	On catgut, etc., New York, N. Y.....	445.25	445.25	890.50	do.....	Do.
7	Knoedler, M., & Co.....	On paintings of American artist, New York, N. Y.....	290.40	290.40	580.80	do.....	Do.
28	Kaminski, H. M.....	On hat materials, New York, N. Y.....	580.80	274.17	854.97	do.....	Do.
Oct. 13	Keppelmann, A.....	On alizarine colors, New York, N. Y.....	140.50	140.50	281.00	do.....	Do.
Dec. 9	Kridel, J.....	On hat materials, New York, N. Y.....	217.05	145.52	362.57	do.....	Do.
9	.....do.....	do.....	90.30	133.24	223.54	do.....	Do.
1903.							
Mar. 11	Kwong Chin Chong.....	On spirituous liquors, New York, N. Y.....	12.95	12.95	25.90	do.....	Do.
31	Kempner & Weil.....	On cotton net, etc., New York, N. Y.....	741.15	961.74	1,702.89	do.....	Do.
31	.....do.....	do.....	19.50	66.41	85.91	do.....	Do.
June 15	Kwong Ying Loong.....	On Chinese medicated wine, New York, N. Y.....	184.26	122.18	306.44	do.....	Do.
15	Kwong Lung Yuen.....	do.....	28.10	58.44	86.54	do.....	Do.
15	Kwong Lun Wo.....	do.....	24.05	56.75	80.80	do.....	Do.
1902.							
Aug. 7	Lisner, D.....	On pins, buckles, etc., New York, N. Y.....	119.90	119.90	239.80	do.....	Do.
7	Levi Bros. & Blum.....	On beads, New York, N. Y.....	62.50	62.50	125.00	do.....	Do.
7	Levi Bros.....	On down of feather trimmings, etc., New York, N. Y.....	72.00	72.00	144.00	do.....	Do.
28	Lestienne, Labbe & Co.....	On plushes, New York, N. Y.....	616.74	294.27	911.01	do.....	Do.
28	.....do.....	On rugs, New York, N. Y.....	290.55	155.09	445.64	do.....	Do.
Sept. 19	Luckemeyer & Schefer.....	On charges, New York, N. Y.....	496.70	627.55	1,124.25	do.....	Do.
19	.....do.....	do.....	793.60	963.03	1,756.63	do.....	Do.
19	.....do.....	do.....	222.80	301.91	524.71	do.....	Do.
19	.....do.....	do.....	1,646.00	1,831.71	3,477.71	do.....	Do.
25	Lehn & Fink.....	On crude drugs (Elaterium), New York, N. Y.....	27.25	57.81	85.06	do.....	Do.
Oct. 29	.....do.....	do.....	58.50	71.69	130.19	do.....	Do.
29	Lowenthal & Morgenstern.....	On India rubber waste, New York, N. Y.....	219.00	270.35	489.35	do.....	Do.
1903.							
Jan. 7	Laner, C. F.....	On charges, New York, N. Y.....	39.55	89.91	129.46	do.....	Do.
22	Lichtenstein & Sons.....	On bead trimmings, New York, N. Y.....	4.10	4.10	8.20	do.....	Do.
23	Lesser, J. S. & Co.....	On cotton net, etc., New York.....	36.25	59.84	96.09	do.....	Do.
24	Lutz & Movius.....	On alizarine and acid for manufacturing purposes, New York.....	813.40	384.82	1,198.22	do.....	Do.
29	Lahey & Dubord.....	On hat materials, New York.....	96.80	55.90	152.70	do.....	Do.
29do.....	On hat materials, etc., New York.....	412.55	444.13	856.68	do.....	Do.
29do.....	do.....	489.30	283.84	773.14	do.....	Do.
29do.....	do.....	287.60	168.08	455.68	do.....	Do.

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29	do	do	306.10	362.51	668.61	do	Do.
29	do	On cotton net, etc., New York	32.45	59.33	91.78	do	Do.
29	do	do	63.35	112.22	175.57	do	Do.
29	do	do	28.75	75.73	104.48	do	Do.
29	do	do	180.80	118.08	298.88	do	Do.
Feb. 2	Langfeld, Lichten & Co.	On hat trimmings, Philadelphia, Pa.	28.50	59.45	87.95	do	Do.
11	Laverge & Schneider	On pine boxes, New York, N. Y.	228.55		228.55	do	Do.
Mar. 11	Lichtenstein & Sons.	On bead trimmings, New York, N. Y.	50.70		50.70	do	Do.
11	Littlejohn & Parsons	On sago (crude), New York, N. Y.	1,634.67		1,634.67	do	Do.
Apr. 3	do	On sago flour (crude), New York, N. Y.	23,877.97		23,877.97	do	Do.
14	Lewis, F. W., & Co.	On pearls, New York, N. Y.	4,045.40		4,045.40	do	Do.
May 5	Lutz & Movius	On acid fluorescein, New York, N. Y.	199.15	128.22	327.37	do	Do.
21	Lyon, J. W., & Sons	On manufactured chalk, N. S. P. F., New York, N. Y.	946.57		946.57	do	Do.
21	La Vake, Brett & Co	On braids, pins, etc., New York, N. Y.	152.65		152.65	do	Do.
22	Lyon Bros	On fringed towels, Chicago, Ill.	464.63		464.63	Exhibit No. 2, Appendix	Do.
June 13	Lehmaier & Co.	On cotton and wool dress goods, New York, N. Y.	557.10	295.57	852.67	Court judgment	Do.
15	Lichtenstein, J., & Sons	On galloons, etc., New York, N. Y.	497.30		497.30	do	Do.
20	Levi, E. S., & Co	On cotton net, etc., New York, N. Y.	189.05	134.13	323.18	do	Do.
20	do	do	36.70	85.78	122.48	do	Do.
1902.							
July 29	Lan Nat Leong	On cuttlefish, Honolulu, Hawaii	.60		.60	Error in classification	Do.
Sept. 12	Lippincott, B. E.	On charcoal iron, Portland, Oreg.	55.69		55.69	Exhibit No. 3, Appendix	Do.
15	Lorentzen, Jens H.	On cattle for breeding purposes, Pembina, N. Dak.	36.38		36.38	For breeding purposes, free	Do.
16	Lund, Henry & Co	On charcoal iron, Los Angeles, Cal.	47.40		47.40	Exhibit No. 3, Appendix	Do.
1903.							
Jan. 17	Lippincott, B. E.	On fire clay, Portland, Oreg.	192.20		192.20	Error in classification	Do.
21	Lyon & Healy	On wood, unmanufactured, Chicago, Ill.	9.90		9.90	do	Do.
21	Lyon Bros	On damask cloths short shipped, Chicago, Ill.	12.00		12.00	Short shipped	Do.
21	Lebolt & Co	On cartridges, Chicago, Ill.	61.25		61.25	Error in classification	Do.
Feb. 16	Lewere & Cooke, Limited.	On cotton rugs, etc., Honolulu, Hawaii	421.30		421.30	do	Do.
19	Lyon & Healy	On rosin, Chicago, Ill.	22.05		22.05	do	Do.
19	Lipman Supply House	On lithographic prints (2 certificates), Chicago, Ills.	30.75		30.75	do	Do.
24	Levy, Leon G.	On silk chiffon, Galveston, Tex.	22.20		22.20	do	Do.
Mar. 20	Lyon & Healy	On music boxes, Chicago, Ill.	9.70		9.70	do	Do.
20	Lowenstein, Felix	On silk hat, Chicago, Ill.	3.00		3.00	do	Do.
Apr. 16	Lewis, H. R.	On silk fabric, etc., from Philippine Islands, San Francisco, Cal.	38.00		38.00	Merchandise from Philippine Islands.	Act Mar. 3, 1903.
16	Leigh, M. H. B.	On manufactured silk, etc., San Francisco, Cal.	14.25		14.25	do	Do.
28	Lapham, E. N	On painting, Chicago, Ill.	4.35		4.35	Error in classification	Sec. 24, act June 10, 1890.
28	Lyon & Healy	On violin wood, Chicago, Ill.	13.20		13.20	do	Do.
28	do	On toy music box, Chicago, Ill.	16.30		16.30	do	Do.
28	do	On ivory, Chicago, Ill.	57.80		57.80	do	Do.
May 20	Ling, J. Henry	On tinsel wire, Detroit, Mich.	46.25		46.25	do	Do.
25	Levi & Ottenheimer	On spirits, Cincinnati, Ohio	6.33		6.33	Error in gauge	Do.
1902.							
July 1	McEnerney, M	On wool wearing apparel and kid gloves, Honolulu, Hawaii.	6.83		6.83	Error in weight	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1902.							
July 22	Malmo & Co.....	On crude vegetable substances, Port Townsend, Wash.	\$41.00	.....	\$41.00	Error in classification..	Sec. 24, act June 10, 1890.
22	McCoy, L. W.....	do.....	1.25	.....	1.25	do.....	Do.
24	McCrea.....	On fresh fish, Buffalo, N. Y.....	453.70	.....	453.70	do.....	Do.
26	Murray and Nickell Manufacturing Co.	On althea root, Chicago, Ill.....	26.61	.....	26.61	do.....	Do.
29	Murakami, T.....	On cotton cloth (2 certificates), Honolulu, Hawaii.	38.09	.....	38.09	do.....	Do.
30	Moorin Powers Mercantile Co.	On sherry wine, Kansas City, Mo.....	12.00	.....	12.00	Error in gauge.....	Do.
Aug. 4	Mehlhop, H. H.....	On tea, Dubuque, Iowa.....	8.00	.....	8.00	Short shipped.....	Do.
8	Morimoto, A.....	On paper, Honolulu, Hawaii.....	2.25	.....	2.25	Error in weight.....	Do.
25	Mandel Bros.....	On oriental rugs, Chicago, Ill.....	4.40	.....	4.40	Error in classification..	Do.
Sept. 3	Meade, C. D.....	On two silver napkin rings, Skagway, Alaska.	.60	.....	.60	Excess of deposit.....	Do.
13	Mandel Bros.....	On colored cottons, Chicago, Ill.....	26.84	.....	26.84	Error in classification..	Do.
29	Motoshige, W.....	On nitrous ether, etc., Honolulu, Hawaii.....	5.44	.....	5.44	Clerical error.....	Do.
Oct. 4	Middleton & Co.....	On crude asphalt, Newark, N. J.....	106.50	.....	106.50	Short shipped.....	Do.
27	Meyer Bros. Drug Co.....	On carbonate of ammonia, St. Louis, Mo.....	1.57	.....	1.57	Clerical error.....	Do.
Nov. 12	Mercantile Library, The.....	On books, Detroit, Mich.....	1.00	.....	1.00	Error in classification..	Do.
13	Myers, F. W., & Co.....	On baled hay, Burlington, Vt.....	44.00	.....	44.00	do.....	Do.
15	May, Kenneth.....	On cattle for breeding purposes, Pembina, N. Dak.	34.38	.....	34.38	For breeding purposes (free).	Do.
1903.							
Jan. 6	Mendelson, L.....	On Mexican onyx, San Diego, Cal.....	418.50	.....	418.50	Excess of deposit.....	Do.
12	Myers, F. W., & Co.....	On white pine lumber, Burlington, Vt.....	6.46	.....	6.46	Clerical error.....	Do.
14	McClure Ten Cent Co.....	On china, Atlanta, Ga.....	9.60	.....	9.60	Short shipped.....	Do.
15	Mosle, H., & Co.....	On coal tar, Galveston, Tex.....	3.60	.....	3.60	Error in classification..	Do.
17	Mays & Ellis.....	On champagne, Sitka, Alaska.....	80.00	.....	80.00	Duty twice paid.....	Do.
19	McGowan, J. H.....	On woolen cloth, Bangor, Me.....	4.95	.....	4.95	Personal effects (free).....	Do.
26	McGettrick, P.....	On new cotton rags as waste for paper stock, Burlington, Vt.	108.10	.....	108.10	Exhibit No. 17, Appendix.	Do.
27	Meyers Bros. Drug Co.....	On althea, dog grass, etc., St. Louis, Mo.....	26.59	.....	26.59	Exhibit No. 18, Appendix.	Do.
27	Machwroth Bros. & Co.....	On ground actinolite, Buffalo, N. Y.....	25.50	.....	25.50	Error in classification..	Do.
30	Myers, F. W., & Co.....	On striped jute sugar bags, Plattsburg, N. Y.....	58.20	.....	58.20	do.....	Do.
Feb. 16	Man Yick & Co.....	On longan nuts, Honolulu, Hawaii.....	1.20	.....	1.20	do.....	Do.
24	McFadden, Geo. H., & Bro..	On additional duty (double payment, 2 certificates), Galveston, Tex.	6.20	.....	6.20	do.....	Do.
Mar. 14	Matanzas Tobacco Co. (Limited).	On leaf tobacco from Porto Rico (act Mar. 3, 1903), Philadelphia, Pa.	104.23	.....	104.23	Clerical error.....	Do.
14	Massey, C. A.....	On fresh fish, Plattsburg, N. Y.....	.72	.....	.72	Court judgment.....	Act Mar. 3, 1903.
14	do.....	On wool, third class (2 certificates), Plattsburg, N. Y.	6.67	.....	6.67	Error in classification..	Sec. 24, act June 10, 1890.
						do.....	Do.

	14	McCoy, C. G.....	On frozen smelts, Plattsburg, N. Y.....	36.94	.....	36.94	.....do.....	Do.
	14	Myers, F. W., & Co.....	On frozen smelts (4 certificates), Plattsburg, N. Y.....	129.91	.....	129.91	.....do.....	Do.
	14	.....do.....	On straw (4 certificates), Plattsburg, N. Y.....	31.56	.....	31.56	Clerical error.....	Do.
	14	.....do.....	On frozen smelts (4 certificates), Plattsburg, N. Y.....	331.87	.....	331.87	Error in classification ..	Do.
	14	.....do.....	On hay, clerical error (4 certificates), Plattsburg, N. Y.....	6.00	.....	6.00	Clerical error.....	Do.
	16	Mayer, Chas., & Co.....	On dolls' arms, Indianapolis, Ind.....	15.75	.....	15.75	Error in classification ..	Do.
	20	Mandel Bros.....	On cotton cloths, Chicago, Ill.....	16.84	.....	16.84	.....do.....	Do.
Apr.	1	MacArthur, Arthur.....	On cigars from the Philippine Islands, San Francisco, Cal.....	73.13	.....	73.13	Merchandise from Philippine Islands.	Act Mar. 3, 1903.
	7	McAndrews, W. T.....	On zinc dross, Port Huron, Mich.....	204.22	.....	204.22	Error in classification ..	Sec. 24, act June 10 1890.
	10	Mulford, L. K.....	On drawn work, Eagle Pass, Tex.....	14.40	.....	14.40	.....do.....	Do.
	11	Marshall, Wells Hardware Co.....	On sheep shears, Duluth, Minn.....	30.24	.....	30.24	.....do.....	Do.
	16	Muir, Charles H.....	On silk fabric from Philippine Islands, San Francisco, Cal.....	10.00	.....	10.00	Merchandise from Philippine Islands.	Act Mar. 3, 1903.
	16	Moulton, Raymond W.....	On silk embroidery, etc., from Philippine Islands, San Francisco, Cal.....	13.60	.....	13.60	.....do.....	Do.
	18	Man Hop Co.....	On manufactures of paper, Port Townsend, Wash.....	6.93	.....	6.93	Error in classification ..	Sec. 24, act June 10, 1890.
	20	Macfarlane, F. W.....	On manila cigars from Philippine Islands, Honolulu, Hawaii.....	215.50	.....	215.50	Merchandise from Philippine Islands.	Act. Mar. 3, 1903.
	27	Mendelson, L.....	On onyx and salt, San Diego, Cal.....	27.41	.....	27.41	Excess of deposit.....	Sec. 24, act June 10, 1890.
	28	Mandel Bros.....	On wool dress goods, Chicago, Ill.....	4.95	.....	4.95	Clerical error.....	Do.
		Murray & Nickell Manufacturing Co.....	On marjaram, thyme, and savory leaves, Chicago, Ill.....	479.97	.....	479.97	Exhibit No.19, Appendix	Do.
May	28	Manierre, William R.....	On canisters containing tea, Chicago, Ill.....	11.25	.....	11.25	Exhibit No.20, Appendix	Do.
	13	Murakanis, T.....	On tea, Honolulu, Hawaii.....	60.00	.....	60.00	Exhibit No.16, Appendix	Do.
	14	Myers, F. W., & Co.....	On frozen smelts (2 certificates), Plattsburg, N. Y.....	162.71	.....	162.71	Error in classification ..	Do.
	14	Massey, C. A.....	On Madeira wine, Plattsburg, N. Y.....	19.50	.....	19.50	.....do.....	Do.
	15	McNiven, I.....	On dried peas (2 certificates), Niagara Falls.....	213.75	.....	213.75	Exhibit No.21, Appendix	Do.
	16	Mayer, Chas., & Co.....	On toys accordions, Indianapolis, Ind.....	5.50	.....	5.50	Error in classification ..	Do.
	16	McKay, J. S.....	On bicycles, Pembina, N. Dak.....	7.20	.....	7.20	Exhibit No.22, Appendix	Do.
	16	Mumford, H. W.....	On dried pease, Port Huron, Mich.....	5.00	.....	5.00	Exhibit No.21, Appendix	Do.
	18	Marshall, James, & Bros.....	On old hats, Fall River, Mass.....	2,515.60	.....	2,515.60	Error in classification ..	Do.
June	1	Muldoon Monument Co.....	On statue of professional production, Louisville, Ky.....	39.90	.....	39.90	Exhibit No.23, Appendix	Do.
	2	McCrea, S. S.....	On steel strips, Buffalo, N. Y.....	245.16	.....	245.16	Error in classification ..	Do.
1902.	Aug. 12	Milne, A., & Co.....	On bar iron, New York, N. Y.....	220.05	.....	220.05	Court judgment.....	Do.
	16	.....do.....	On scrap steel, New York, N. Y.....	4,080.43	.....	4,080.43	.....do.....	Do.
	28	Monmeo, E., & Co.....	On cotton net, etc., New York, N. Y.....	6.55	\$49.74	56.29	.....do.....	Do.
	28	.....do.....	.....do.....	1.00	47.21	48.21	.....do.....	Do.
	28	.....do.....	On hat materials, New York, N. Y.....	12.90	52.45	65.35	.....do.....	Do.
	28	.....do.....	.....do.....	38.10	62.66	100.76	.....do.....	Do.
	28	.....do.....	.....do.....	47.40	65.82	113.22	.....do.....	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1902.							
Aug. 28	Mommeo, E., & Co.....	On cotton net, etc., New York, N. Y.....	\$2.30	\$45.98	\$48.28	Court judgment.....	Sec. 24, act June 10, 1890.
28	do.....	On charges, New York, N. Y.....	39.50	85.49	124.99	do.....	Do.
28	do.....	On cotton net, etc., New York, N. Y.....	7.70	50.96	58.66	do.....	Do.
28	do.....	do.....	6.45	49.36	55.81	do.....	Do.
Sept. 19	Meyer & Dickinson.....	On hat materials, New York, N. Y.....	65.40	73.00	138.40	do.....	Do.
25	Maidhof, J.....	On bead trimmings, New York, N. Y.....	131.55	102.31	233.86	do.....	Do.
Oct. 13	Macmillan Co., The.....	On leaves of a scientific book, New York, N. Y.....	580.00		580.00	do.....	Do.
13	Mills & Gibb.....	On manufactures of cotton, New York, N. Y.....	13.55		13.55	do.....	Do.
13	do.....	On cotton net, etc., New York, N. Y.....	72.05		72.05	do.....	Do.
29	Modry, I., & Co.....	do.....	36.40	62.92	99.32	do.....	Do.
29	do.....	do.....	14.25	53.29	67.54	do.....	Do.
29	do.....	do.....	84.60	84.86	169.46	do.....	Do.
29	do.....	do.....	33.40	61.00	94.40	do.....	Do.
29	do.....	do.....	13.40	52.20	65.60	do.....	Do.
29	do.....	do.....	20.30	54.38	74.68	do.....	Do.
29	do.....	do.....	101.90	88.14	190.04	do.....	Do.
29	do.....	do.....	44.75	64.39	109.14	do.....	Do.
29	do.....	do.....	580.50	270.72	851.22	do.....	Do.
29	do.....	do.....	104.05	87.75	191.80	do.....	Do.
Nov. 29	Mattier Henry & Co.....	On cotton handkerchiefs, New York, N. Y.....	278.30	152.67	430.97	do.....	Do.
25	Mills & Gibb.....	On hat materials, New York, N. Y.....	86.75	69.54	156.29	do.....	Do.
25	McGibbon & Co.....	On manufactures of silk and cotton, New York, N. Y.....	32.70		32.70	do.....	Do.
Dec. 9	Mammelsdorff Bros. & Co..	On hat materials, New York, N. Y.....	46.80	95.74	142.54	do.....	Do.
9	do.....	do.....	3,900.00	1,591.93	5,491.93	do.....	Do.
15	Muser Bros.....	On cotton net, etc, New York, N. Y.....	1,939.00	2,372.37	4,311.37	do.....	Do.
15	do.....	do.....	622.20	763.91	1,386.11	do.....	Do.
15	do.....	do.....	247.45	313.81	561.26	do.....	Do.
15	do.....	On charges, cotton net, etc., New York, N. Y.....	184.05	251.03	435.08	do.....	Do.
15	do.....	On cotton net, etc., New York, N. Y.....	465.00	565.59	1,030.59	do.....	Do.
15	do.....	do.....	169.85	232.41	402.26	do.....	Do.
15	do.....	On charges cotton net, etc., New York, N. Y.....	385.55	467.84	853.39	do.....	Do.
15	do.....	do.....	26.40	59.11	85.51	do.....	Do.
15	do.....	On hat materials, New York, N. Y.....	126.00	105.04	231.04	do.....	Do.
15	do.....	do.....	77.40	82.77	160.17	do.....	Do.
15	do.....	do.....	12.00	52.52	64.52	do.....	Do.
15	do.....	do.....	180.60	129.07	309.67	do.....	Do.
15	do.....	do.....	121.20	104.11	225.31	do.....	Do.
15	do.....	do.....	1,068.55	997.43	2,065.98	do.....	Do.
15	do.....	do.....	852.80	439.33	1,292.13	do.....	Do.
15	do.....	do.....	823.35	400.59	1,223.94	do.....	Do.
15	do.....	do.....	227.00	143.58	370.58	do.....	Do.

15	do	do	258.60	163.35	421.95	do	Do.
15	do	do	1,966.85	980.50	2,897.35	do	Do.
15	do	do	1,349.15	1,429.43	2,778.58	do	Do.
15	do	do	972.70	502.59	1,475.29	do	Do.
15	do	do	724.85	364.90	1,089.25	do	Do.
15	do	do	381.00	199.48	580.48	do	Do.
15	do	do	113.70	93.55	207.25	do	Do.
15	do	do	38.10	62.05	100.15	do	Do.
15	do	do	63.60	72.54	136.14	do	Do.
15	do	On cotton net, etc., New York	75.15	75.45	150.60	do	Do.
15	do	do	60.15	71.82	131.97	do	Do.
15	do	do	257.50	147.85	405.35	do	Do.
15	do	On hat materials, New York, N. Y.	150.90	107.51	258.41	do	Do.
15	do	do	356.10	190.09	546.19	do	Do.
15	do	On cotton net, etc., New York, N. Y.	231.00	139.16	370.16	do	Do.
15	do	On hat materials, New York, N. Y.	104.40	89.30	193.70	do	Do.
15	do	do	917.75	433.05	1,350.80	do	Do.
15	do	do	698.90	337.93	1,036.83	do	Do.
15	do	do	330.25	182.98	513.23	do	Do.
15	do	do	38.10	62.03	100.13	do	Do.
15	do	do	17.10	53.76	70.86	do	Do.
1903.							
Jan. 7	Murphy, Alex., & Co.	On charges, New York, N. Y.	1.20	47.90	49.10	do	Do.
7	do	do	49.70	103.56	153.26	do	Do.
16	Mayer, Otto G., & Co.	On capacity of barrels containing grapes, New York, N. Y.	2,567.20		2,567.20	do	Do.
29	Metz & Co.	On cotton net, etc., New York, N. Y.	968.60	1,034.71	2,003.31	do	Do.
29	do	do	1,911.90	1,329.46	3,241.36	do	Do.
Feb. 11	Movius, J., & Son	On acid used for chemical purposes, New York, N. Y.	196.35		196.35	do	Do.
Mar. 2	McKee & Brown	On cotton net, etc., New York, N. Y.	80.95	81.14	162.09	do	Do.
2	do	do	91.30	87.61	178.91	do	Do.
2	McKean, John	do	22.75	56.48	79.23	do	Do.
2	do	do	14.25	58.41	72.66	do	Do.
2	do	do	18.50	55.53	74.03	do	Do.
2	do	do	10.95	51.50	62.45	do	Do.
2	do	do	110.25	90.20	200.45	do	Do.
2	do	do	5.45	48.88	54.33	do	Do.
2	do	do	14.80	52.58	67.38	do	Do.
2	do	do	122.45	96.50	218.95	do	Do.
Apr. 14	Murphy, Alex., & Co.	On pearls, New York, N. Y.	2,029.90		2,029.90	do	Do.
14	Marcus & Co.	do	506.30		506.30	do	Do.
May 12	Muhis Sons	On statuary, Philadelphia, Pa.	348.60		348.60	do	Do.
June 13	McCreery, jr., & Co.	On hat materials, New York, N. Y.	252.30	147.74	400.04	do	Do.
13	do	do	109.20	92.03	201.23	do	Do.
13	Megroz, Portier, Marquez & Co.	On cotton net, etc., New York, N. Y.	16.40	50.60	67.00	do	Do.
13	Meyberg, B	On hat materials, New York, N. Y.	603.30	325.53	928.83	do	Do.
1903							
Feb. 26	Neuburger, L. & H., & Co.	On manufactures of cotton and cotton net, etc., New York, N. Y.	92.20	133.75	225.95	do	Do.
26	do	On charges, New York, N. Y.	98.35	165.32	263.67	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1903.							
Feb. 26	Neuburger, L. & H., & Co.	On manufactures of cotton, herringbone trimmings, New York, N. Y.	\$358.65	\$193.24	\$551.89	Court judgment.....	Sec. 24, act June 10, 1890.
26	do	do	74.00	75.13	149.13	do	Do.
26	do	do	214.40	136.23	350.63	do	Do.
26	do	do	169.80	113.67	283.47	do	Do.
26	do	do	228.00	134.90	362.90	do	Do.
26	do	do	804.00	368.75	1,172.75	do	Do.
26	do	do	261.00	157.46	418.46	do	Do.
Mar. 2	Napier, A. D., & Co.	On tilbury gloves, New York, N. Y.	220.80	133.60	354.40	do	Do.
Apr. 14	Neresheimer & Co.	On pearls, New York, N. Y.	89.80	89.80	89.80	do	Do.
May 5	Napier, A. D., & Co.	On charges, New York, N. Y.	213.50	310.22	523.72	do	Do.
19	Newhall, E. Harold.	On interest and costs, Boston, Mass.	-----	3,445.64	3,445.64	do	Do.
June 13	Neuburger, M., & Co.	On florins (Austrian), New York, N. Y.	6.75	49.80	56.55	do	Do.
15	Ng Wo.	On Chinese medicated wine, New York, N. Y.	14.55	53.01	67.56	do	Do.
1903.							
Jan. 13	Noble Francis	On cattle, Pembina, N. Dak.	18.00	-----	18.00	For breeding purposes (free).	Do.
21	Nangle, E. E. Tie Co.	On ties and fence posts, Chicago, Ill.	90.00	-----	90.00	Clerical error.....	Do.
Feb. 16	Nagao, R.	On additional duties, Honolulu, Hawaii	40.50	-----	40.50	do	Do.
28	Narita, K.	On sake, Honolulu, Hawaii	12.50	-----	12.50	do	Do.
Mar. 25	Nye, W. B.	On silk wearing apparel from Philippines, Boston, Mass.	9.00	-----	9.00	Court judgment.....	Act Mar. 3, 1903.
May 29	Norton, H. F., & Co.	On skins, raw, Port Townsend, Wash.	56.60	-----	56.60	Error in classification ..	Sec. 24, Act June 10, 1890.
1902.							
July 1	Odo, K.	On preserved fruit, etc., Honolulu, Hawaii	28.55	-----	28.55	do	Do.
29	Oyaki, S.	On sake, Honolulu, Hawaii	16.00	-----	16.00	do	Do.
Aug. 4	Ohio Knitting Mills Co., The	On machinery, Toledo, Ohio.	484.64	-----	484.64	Clerical error.....	Do.
Sept. 15	Ogden, Merrill & Greer.	On earthenware, St. Paul, Minn.	1.20	-----	1.20	do	Do.
Oct. 15	Orchard & Milhelm Carpet Co.	On matting, Omaha, Nebr.	4.80	-----	4.80	Short shipped	Do.
1903.							
Feb. 19	Omo, H. V., & Co.	On iris concrete, Chicago, Ill.	31.25	-----	31.25	Error in classification ..	Do.
Apr. 3	Overton & Co.	On imitation of precious stones, New York, N. Y.	90.00	-----	90.00	Court judgment.....	Do.
May 26	Orozco, M., & Co.	On capacity of barrels containing grapes, New York, N. Y.	4,453.80	-----	4,453.80	do	Do.
1902.							
July 22	Peterson, A.	On crude vegetable substances, Port Townsend, Wash.	3.00	-----	3.00	Error in classification ..	Do.
Aug. 14	Perez, Teodoro Co.	On Porto Rican tobacco, Key West, Fla.	706.56	-----	706.56	Merchandise from Porto Rico (free).	Sec. 3689, R. S.

Sept. 4	Potts, Horace T., & Co	On charcoal bar iron, Indianapolis, Ind.....	35.26	.....	35.26	Exhibit No. 3, Appen- dix.....	Sec. 24, act June 10, 1890.
5	Paddock-Hawley Iron Co ..	On charcoal iron, St. Louis, Mo	63.75	.....	63.75	do	Do.
12	Pacific Coast Co., The	On coal, Sitka, Alaska	8.71	.....	8.71	Excess of deposit	Do.
29	Peacock, W. C., & Co., Lim- ited.	On sake, Honolulu, Hawaii	4.50	.....	4.50	Clerical error	Do.
29	Thong Fat & Co	On silk goods, in piece, Honolulu, Hawaii.....	4.87	.....	4.87	do	Do.
Oct. 15	Pope, Rebecca	On linen waist, etc., Plattsburg, N. Y	2.61	.....	2.61	Personal effects, free	Do.
17	Peoples Hard Rubber Co ..	On rubber scrap, Fort Huron, Mich	27.80	.....	27.80	Error in classification ..	Do.
Nov. 4	Perkins, Goodwin & Co	On pearl hardening, Newport News, Va	233.61	.....	233.61	do	Do.
12	Peaslee, Gaulbert & Co	On common window glass, Louisville, Ky	200.65	.....	200.65	Short shipped	Do.
Dec. 17	Perez Teodoro Co	On tobacco from Porto Rico, Key West, Fla ..	124.69	.....	124.69	Merchandise from Por- to Rico ..	Sec. 3689, R. S.
1903.							
Jan. 15	Providence Drysalters Co ..	On starch, Providence, R. I	106.60	.....	106.60	Error in classification..	Sec. 24, act June 10, 1890.
15	Poli, S. Z	On marble statue, New Haven, Conn	17.40	.....	17.40	Exhibit No. 23, Appendix ..	Do.
21	Powell, M. W., Co	On ground actinolite ore, Chicago, Ill	51.00	.....	51.00	Exhibit No. 24, Appendix ..	Do.
Feb. 24	Parr, Wm., & Co	On still wine and case, Galveston, Tex	1.00	.....	1.00	Error in gauge	Do.
Mar. 9	Pulido, A. F	On waterproof, Washington, D. C	5.00	.....	5.00	Clerical error	Do.
25	Preston, Gustavo	On oranges from Porto Rico, Boston, Mass	2.36	.....	2.36	Merchandise from Porto Rico ..	Act Mar. 3, 1903.
25	Pierce, A. J	On manufactures of silk, etc., from Philippine Islands, Boston, Mass.	63.10	.....	63.10	Merchandise from Phil- ippine Islands.	Do.
25	Peabody, H. W., & Co	On cigars from Philippine Islands, Boston, Mass.	60.00	.....	60.00	do	Do.
28	Proctor, W. N., & Co	On photo dry plates, etc., Boston, Mass	34.20	.....	34.20	do	Do.
Apr. 1	Page, Henry	On unbleached cotton cloth, etc., from Phil- ippine Islands, San Francisco, Cal.	13.85	.....	13.85	do	Do.
1	Preston, H. C	On manufactures of silk, Philippine Islands, San Francisco, Cal.	2.50	.....	2.50	do	Do.
16	Powell, Wm. Glasgow	On enameled ware, etc., Philippine Islands, San Francisco, Cal.	50.45	.....	50.45	do	Do.
18	Peacock, W. C. & Co. (Lim- ited).	On Manila cigars from Philippine Islands, Honolulu, Hawaii.	635.50	.....	635.50	do	Do.
27	Pringle Bros	On infants' cut hose, Charleston, S. C	190.70	.....	190.70	Error in classification..	Sec. 24, act June 10, 1890.
May 4	Peoria Cordage Co	On refined wool grease, Newport News, Va	39.27	.....	39.27	Exhibit No. 25, Appendix ..	Do.
20	Pringle Bros	On men's lisle half hose, Charleston, S. C	44.10	.....	44.10	Error in classification ..	Do.
1902.							
Aug. 15	Peckhardt, Wm. & Kuttroff ..	On Gallo Flavin, New York, N. Y	56.80	70.74	127.54	Court judgment	Do.
Sept. 17	Passavant & Co	On silk and cotton goods, New York, N. Y	365.64	.....	365.64	do	Do.
Oct. 29	Petry, P. H. & Co	On verdigris, New York, N. Y	918.50	.....	918.50	do	Do.
1903.							
Jan. 7	Park & Tilford	On 100 per cent charges on glass jars, New York, N. Y.	239.00	138.21	377.21	do	Do.
7	do	do	68.00	73.56	141.56	do	Do.
7	Purdy & Nicholas	On charges on cigars, New York, N. Y	115.00	184.88	299.88	do	Do.
7	Perego, W. H. & Co	On charges on firecrackers, New York, N. Y ..	765.00	904.21	1,669.21	do	Do.
16	Perez, E. G	On capacity of barrels containing grapes, New York, N. Y.	39.40	.....	39.40	do	Do.
Mar. 11	Perkins, Van Bergen & Co ..	On date of new law, New York, N. Y	45.67	.....	45.67	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1903.							
Apr. 12	Power & Meyer.....	On pearls, New York, N. Y.....	\$151.80		\$151.80	Court judgment.....	Sec. 24, act June 10, 1890.
May 21	Pescils, S.....	On piecesilk dyed in the thread and weighted, New York, N. Y.....	9.69		9.69	do.....	Do.
June 15	Quong Hop Lee.....	On Chinese medicated wine, New York, N. Y.....	14.55	\$53.48	67.98	do.....	Do.
15	Quong Chung Hing.....	do.....	14.55	53.46	68.01	do.....	Do.
15	Quong Yick Wo.....	do.....	43.47	63.89	107.36	do.....	Do.
15	Quong Zing Loong.....	do.....	20.56	55.78	76.34	do.....	Do.
1902.							
Oct. 1	Quong Hop Lung Co.....	On tapioca starch, Chicago, Ill.....	9.48		9.48	Exhibit No. 26, Appendix.	Do.
Nov. 10	Quong Sam Kee.....	On silk handkerchiefs, Honolulu, Hawaii.....	13.71		13.71	Error in classification..	Do.
July 21	Rixson, Theodore.....	On crude vegetable substance, Port Townsend, Wash.	1.00		1.00	do.....	Do.
Sept. 5	Rice-Stix Dry Goods Co.....	On sample linens and cottons, St. Louis, Mo.....	45.90		45.90	do.....	Do.
17	Ross, W. A. & Bro.....	On whisky, Newport News, Va.....	30.94		30.94	Error in gauge.....	Do.
Oct. 27	Rice-Stix Dry Goods Co.....	On woven fabrics—flax, St. Louis, Mo.....	49.50		49.50	Error in classification..	Do.
1903.							
Jan. 15	Riggs, E. Francis.....	On earthenware, New Haven, Conn.....	5.53		5.53	do.....	Do.
19	Riddle, H. L.....	On wool cloth, Bangor, Me.....	4.51		4.51	do.....	Do.
21	Reid, Murdoch & Co.....	On cherries in brine, Chicago, Ill.....	874.02		874.02	do.....	Do.
Feb. 21	Rouse, Irving.....	On pear stock, Rochester, N. Y.....	1.00		1.00	Clerical error.....	Do.
27	Richardson, Chas. F., executor of estate of Jno. C. Howe, deceased.	On hake sounds, Bangor, Me.....	10.00		10.00	Exhibit No. 27, Appendix.	Do.
Mar. 19	Rice Stix Dry Goods Co.....	On pearl buttons, St. Louis, Mo.....	1.92		1.92	Clerical error.....	Do.
19	do.....	On linens, St. Louis, Mo.....	11.45		11.45	Error in classification..	Do.
1902.							
July 1	Rheinstrom, Bettman, Johnson & Co.	On fruits (cherries) preserved in spirits, Cincinnati, Ohio.	106.40		106.40	do.....	Do.
1	do.....	do.....	28.35		28.35	do.....	Do.
Aug. 12	Rheims, Leon.....	On bead and jet ornaments, New York, N. Y.....	130.05		130.05	Court judgment.....	Do.
Oct. 29	Rothkoff, S., & Sons.....	On hat materials, New York, N. Y.....	72.00	77.06	149.06	do.....	Do.
29	Ryea, J. B. & Co.....	On cotton net, etc., New York, N. Y.....	109.65	156.37	266.02	do.....	Do.
Nov. 25	Riley, W. H. & Co.....	On gallons, New York, N. Y.....	179.45		179.45	do.....	Do.
1903.							
Jan. 7	Ross, Henry H.....	On charges, New York, N. Y.....	100.80	153.07	253.87	do.....	Do.
7	do.....	do.....	152.40	208.93	361.33	do.....	Do.
7	do.....	do.....	283.40	314.41	597.81	do.....	Do.
22	Rheims, Leon.....	On bead trimmings, New York, N. Y.....	82.50		82.50	do.....	Do.
22	do.....	do.....	86.90		86.90	do.....	Do.
Feb. 26	Rosenstein Bros.....	On sardelles, New York, N. Y.....	66.55	74.72	141.27	do.....	Do.
Mar. 2	Ridgely & Co.....	On cotton net, etc., New York, N. Y.....	81.45	133.02	214.47	do.....	Do.
Apr. 3	Recknagel, Jno. H., & Son..	On sago flour (crude), New York, N. Y.....	9,644.01		9,644.01	do.....	Do.

May	3	Recknagel, John H.	do	795.84	795.84	do	Do.
	5	Remy & Schmidt	On linen towels, embroidered, New York, N. Y.	40.00	93.14	do	Do.
	5	do	On linen towels, etc., New York, N. Y.	17.75	65.29	do	Do.
	5	do	On cotton net, etc., New York, N. Y.	47.00	101.91	do	Do.
	5	do	On linen towels, etc., New York, N. Y.	15.85	62.59	do	Do.
June	13	Riley, W. H., & Co	do	19.00	65.93	do	Do.
	13	do	On silk and wool gloria cloth, New York, N. Y.	43.61	62.78	do	Do.
1902.			do	93.34	83.73	do	Do.
Aug.	1	Shea, Smith & Co	On Japanese rice paper, Chicago, Ill.	703.68	703.68	Error in classification	Do.
	7	Stokes, R. C.	On tobacco scraps, New York, N. Y.	5,839.40	5,839.40	Court judgment	Do.
	13	Sparhawk, Chas. W., trustee in bankruptcy of Meyer & Dickinson.	On hat trimmings, Philadelphia, Pa.	8,791.50	8,128.01	do	Do.
	15	Seckel, M., & Co	On hat materials, New York, N. Y.	180.40	122.33	do	Do.
	23	Sparhawk, Chas. W., trustee in bankruptcy of Meyer & Dickinson.	On hat trimmings, Philadelphia, Pa.	11,199.90	10,603.89	do	Do.
	28	Seybel, F. W.	On hat materials, New York, N. Y.	46.80	65.74	do	Do.
	29	Seybel, Atchison & Co.	do	675.15	343.48	do	Do.
	29	Seybel & Atchison	do	53.70	102.15	do	Do.
	29	do	do	329.70	362.19	do	Do.
	29	Straus, A., & Co	On book slates, New York, N. Y.	14.60	49.96	do	Do.
	29	Sussfield, Lorsch & Co.	On cotton net, etc., New York, N. Y.	4.00	45.37	do	Do.
	29	do	On lenses for spectacles, New York, N. Y.	53.05	101.79	do	Do.
	29	do	On philosophical instruments, New York, N. Y.	102.50	150.00	do	Do.
	29	do	On charges, New York, N. Y.	101.15	151.78	do	Do.
Sept.	2	Sparhawk, Chas. W., trustee in bankruptcy of Meyer & Dickinson.	On hat trimmings, Philadelphia, Pa.	9,219.90	8,208.47	do	Do.
	2	do	do	29.40	48.24	do	Do.
	2	do	do	11,752.20	10,783.49	do	Do.
	17	Schneider's, Peter, Sons & Co.	On manufactures of cotton, New York, N. Y.	31.65	31.65	do	Do.
	17	Simpson, Crawford & Simpson.	On braids for hats, New York, N. Y.	85.75	85.75	do	Do.
	17	do	do	47.00	47.00	do	Do.
	23	Stouthers, R.	On cotton net, etc., New York, N. Y.	404.40	506.79	do	Do.
	23	do	do	760.45	873.43	do	Do.
	23	do	do	166.95	221.26	do	Do.
	23	do	do	43.25	89.90	do	Do.
	23	do	do	158.35	211.31	do	Do.
	23	do	do	641.70	711.31	do	Do.
	23	do	do	293.95	345.28	do	Do.
	23	do	do	66.25	114.87	do	Do.
	25	Swan & Finch	On dead oil or creosote, New York, N. Y.	75.45	75.55	do	Do.
	25	Silberberg Bros.	On made-up articles of cotton, New York, N. Y.	393.70	201.33	do	Do.
	25	do	do	10.90	51.46	do	Do.
	25	do	do	48.40	85.35	do	Do.
	25	do	do	38.20	62.84	do	Do.
	13	Simpson, Crawford & Simpson.	On straw plateaux, New York, N. Y.	2.50	2.50	do	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

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REFUNDS OF CUSTOMS DUTIES.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1902.							
Sept. 13	Seckel, M., & Co.....	On silk gimps, etc., New York, N. Y.....	\$33.30		\$33.30	Court judgment.....	Sec. 24, act June 10, 1890.
14	Sparhawk, Chas. W., trustee in bankruptcy of Meyer & Dickinson.	On hat trimmings, Philadelphia, Pa.....	9,061.20	\$8,128.41	17,189.61	do.....	Do.
29	Sykes, C. A.....	On mineral teeth, New York, N. Y.....	328.05		328.05	do.....	Do.
Oct. 29	Stern, Iglaner & Co.....	On cotton net, etc., New York, N. Y.....	428.30	555.54	983.84	do.....	Do.
29	Syndicate Trading Co.....	do.....	13.55	53.21	66.76	do.....	Do.
31	Stein, Abe, & Co.....	On hair on so-called Angora goatskins, Philadelphia, Pa.....	826.44		826.44	do.....	Do.
Dec. 9	Stern Bros.....	On hat materials, New York, N. Y.....	574.70	283.10	857.80	do.....	Do.
9	do.....	do.....	65.10	122.90	188.00	do.....	Do.
1903.							
Jan. 16	Schiff, Samuel, & Co.....	On manufactures of paste, etc., New York, N. Y.....	113.90		113.90	do.....	Do.
Feb. 5	Sparhawk, Chas. W., trustee in bankruptcy of Meyer & Dickinson.	On hat trimmings, Philadelphia, Pa.....	2,601.60	3,406.61	6,008.21	do.....	Do.
6	Sharpless Bros.....	do.....	1.80	28.49	30.29	do.....	Do.
25	Shoninger, Moses & Co.....	On hat materials, New York, N. Y.....	527.25	261.36	788.61	do.....	Do.
25	do.....	do.....	687.00	327.98	1,014.98	do.....	Do.
25	do.....	do.....	318.00	183.66	501.66	do.....	Do.
25	do.....	do.....	381.50	206.81	588.31	do.....	Do.
25	do.....	do.....	1,714.50	717.32	2,431.82	do.....	Do.
25	do.....	do.....	197.10	132.87	329.97	do.....	Do.
25	do.....	do.....	739.70	367.63	1,107.33	do.....	Do.
26	Stern, James.....	On manufactures of worsteds, New York, N. Y.....	222.59	133.10	355.69	do.....	Do.
26	Silberberg Bros.....	On made-up articles of cotton, New York, N. Y.....	128.75	100.08	228.83	do.....	Do.
26	do.....	do.....	109.80	90.85	200.65	do.....	Do.
Mar. 2	do.....	On cotton collars, New York, N. Y.....	45.40	96.10	141.50	do.....	Do.
17	Swan Finch Co.....	On wool grease, New York, N. Y.....	241.48		241.48	do.....	Do.
20	Stein & Heilbonn.....	On trimmed bonnets, New York, N. Y.....	61.20	71.96	133.16	do.....	Do.
Apr. 14	Strange, Kelly & Bennett.....	On hat materials, New York, N. Y.....	132.90	101.94	234.84	do.....	Do.
21	Schulz & Rudolph.....	On pearls, New York, N. Y.....	359.70		359.70	do.....	Do.
May 14	Silva, Geo., & Co.....	On time of new law taking effect, New York, N. Y.....	271.65		271.65	do.....	Do.
26	Schieffelin, W. H., & Co.....	On medicinal preparations, New York, N. Y.....	20.12		20.12	do.....	Do.
June 15	Sui Sang Chong.....	On Chinese medicated wine, New York, N. Y.....	9.80	50.92	60.72	do.....	Do.
15	Sun Sang Tang.....	do.....	23.55	57.14	80.69	do.....	Do.
15	Sang Chong.....	do.....	24.05	56.60	80.65	do.....	Do.
15	do.....	do.....	35.35	61.24	96.59	do.....	Do.
15	do.....	do.....	134.00	106.81	240.81	do.....	Do.
15	do.....	do.....	11.30	51.22	62.52	do.....	Do.
15	Steinhardt, A., & Bro.....	On feather-stitched braids, New York, N. Y.....	657.15		657.15	do.....	Do.
20	Starr, Theodore B.....	On drilled pearls, New York, N. Y.....	817.60		817.60	do.....	Do.

1902.									
July	1	Shimamoto, S	On cotton cloth, dyed, Honolulu, Hawaii.....	1.12	.....	1.12	Clerical error.....	Do.	
	19	Schlerch, Michael.....	On instruments, Cincinnati, Ohio.....	37.65	.....	37.65	.....	Do.	
	19	Sibley, Lindsay & Curr Co.....	On hosiery, Rochester, N. Y.....	5.50	.....	5.50	Clerical error.....	Do.	
	23	Simpson, Clapp & Co.....	On laths, Newark, N. J.....	4.85	.....	4.85	Short shipped	Do.	
	24	Schoellkopf, Hartford & Hanna Co.....	On chemical compound, Buffalo, N. Y.....	1,130.46	.....	1,130.46	Error in classification ..	Do.	
	24	Sperry Flour Co	On cigars from Philippine Islands, San Francisco, Cal.....	456.06	.....	456.06	Court judgment	Sec. 3689, R. S.	
	28	Seruggs, Vandervoot & Barney Dry Goods Co.....	On wool dress goods, St. Louis, Mo.....	3.30	.....	3.30	Clerical error.....	Sec. 24, act June 10, 1890.	
	30	Simpson, Frank	On metal and glass screen, Sitka, Alaska	5.40	.....	5.40	Excess of deposit.....	Do.	
Aug.	25	Stadeker, L. J.....	On cigars from Porto Rico, Chicago, Ill	154.40	.....	154.40	Merchandise from Porto Rico.	Sec. 3689, R. S.	
Sept.	5	Simpson, Clapp & Co	On laths, Newark, N. J.....	41.80	.....	41.80	Short shipped	Sec. 24, act June 10, 1890.	
	5	Schade, Wilfred, & Co.....	On charcoal iron, St. Louis, Mo.....	426.67	.....	426.67	Exhibit No. 3, Appendix	Do.	
	5	do.....	On fish hooks, St. Louis, Mo.....	13.95	.....	13.95	Clerical error.....	Do.	
	13	Schlesinger & Mayer	On figured cotton cloth, Chicago, Ill	5.40	.....	5.40	Error in classification ..	Do.	
	16	Scaife, J. W	On manufactured metal, etc. (to Congress), Pittsburg, Pa.....	17.15	.....	17.15	Exhibit No. 28, Appendix	Reported to Congress.	
	22	Stone, Chas. D., & Co	On paper (to Congress), Chicago, Ill	71.80	.....	71.80	Error in classification ..	Do.	
	29	Slum Lung & Co	On prepared edible fruit, Honolulu, Hawaii.....	1.20	.....	1.20	Clerical error.....	Sec. 24, act June 10, 1890.	
Oct.	1	Suey Wo Chong & Co	On tapioca starch, Chicago, Ill.....	5.93	.....	5.93	Exhibit No. 26, Appendix.	Do.	
	1	Sing Lung & Co	do.....	11.70	.....	11.70	do.....	Do.	
	1	Sargent, E. H., & Co.....	On microscopes for colleges, Chicago, Ill.....	17.10	.....	17.10	Error in classification ..	Do.	
	1	do.....	On analytical balances, etc., Chicago, Ill	19.80	.....	19.80	do.....	Do.	
	1	Stone, C. D., & Co.....	On plaster of Paris statues, Chicago, Ill	8.00	.....	8.00	do.....	Do.	
	22	do.....	On fish, Chicago, Ill.....	17.40	.....	17.40	Exhibit No. 29, Appendix.	Do.	
	22	Schlesinger & Mayer	On camel's hair and mohair dress goods, Chicago, Ill	205.04	.....	205.04	Error in classification ..	Do.	
	22	do.....	On fancy cotton cloths, Chicago, Ill	36.74	.....	36.74	do.....	Do.	
	22	Sheldon, G. W., & Co.....	On charcoal bar iron, Chicago, Ill.....	154.21	.....	154.21	Exhibit No. 3, Appendix.	Do.	
	24	Shillito, Jno., Co., The	On linoleum, Cincinnati, Ohio.....	5.60	.....	5.60	Illegal appraisement...	Do.	
Nov.	5	Smet, Geo. W. de	On peas, Chicago, Ill.....	28.00	.....	28.00	Clerical error.....	Do.	
	17	Sheldon, G. W., & Co.....	On bone razor handles, Chicago, Ill.....	30.31	.....	30.31	Error in classification ..	Do.	
	18	Sherwood & Sherwood	On whisky in bottles, short landed, Los Angeles, Cal.....	41.38	.....	41.38	Short shipped	Do.	
1903.									
Jan.	12	Snow, I. L., & Co	On salt in bulk, Waldoboro, Me.....	18.94	.....	18.94	do.....	Do.	
	21	Sheldon, G. W., & Co.....	On crayons, Chicago, Ill	12.75	.....	12.75	Error in classification ..	Do.	
	21	do.....	On metal C. V., Chicago, Ill.....	2.10	.....	2.10	do.....	Do.	
	21	do.....	On wreaths of natural grass, Chicago, Ill	5.80	.....	5.80	do.....	Do.	
	21	Schlesinger & Mayer	On statuary, Chicago, Ill.....	393.60	.....	393.60	Exhibit No. 30, Appendix	Do.	
	21	Stone, Chas. D., & Co.....	On books in foreign language, Chicago, Ill	62.00	.....	62.00	Books other than in English, free.	Do.	
	27	Stix, Baer & Fuller	On manufactured celluloid, St. Louis, Mo	1.15	.....	1.15	Error in weight	Do.	
	27	Schade, Wilfred, & Co.....	On linens, St. Louis, Mo.....	2.75	.....	2.75	Clerical error.....	Do.	
	31	Seibold, L. P	On sherry wine, Washington, D. C.....	2.50	.....	2.50	do.....	Do.	

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1903.							
Feb. 16	Sewers & Cooke, Limited...	On cotton rugs, etc., Honolulu, Hawaii.....					
16	Sayegusa, M.....	On agar agar, Honolulu, Hawaii.....	\$3.60		\$3.60	Error in classification ..	Sec. 24, act June 10, 1890.
16	Saito, T.....	On watch movements, Honolulu, Hawaii.....	1.40		1.40	Clerical error.....	Do.
16	Shiosawa, T.....	On books in foreign language, Honolulu, Hawaii.....	186.75		186.75	Books in other than English, free.	Do.
19	Sargent, E. H., & Co.....	On optical instruments, Chicago, Ill.....	152.10		152.10	Error in classification ..	Do.
21	Sibley, Lindsay, & Curr Co.	On scarfs, Rochester, N. Y.....	4.40		4.40	...do.....	Do.
21	Smith, John H.....	On horse for breeding purposes, Pembina, N. Dak.....	75.00		75.00	For breeding purposes (free).	Do.
21	Smith, William J.....	On cattle for breeding purposes, Pembina, N. Dak.....	13.75		13.75	...do.....	Do.
Mar. 10	Spreckles Bros. Commercial Co.	On coke, San Diego, Cal.....	13.40		13.40	Excess of deposit.....	Do.
19	.....do.....	On pig iron and cement, San Diego, Cal.....	5.56		5.56	...do.....	Do.
19	Schade, Wilfred & Co.....	On ladies' Schmaschen gloves, St. Louis, Mo ..	413.50		413.50	Error in classification ..	Do.
19	.....do.....	On fish in tins, St. Louis, Mo.....	3.90		3.90	Short shipped.....	Do.
19	.....do.....	On cotton hose (double payment), St. Louis, Mo.	1.10		1.10	Clerical error.....	Do.
19	.....do.....	On silk hose, St. Louis, Mo.....	1.45		1.45	...do.....	Do.
19	Stix, Baer & Fuller.....	On silk cords and tassels, St. Louis, Mo.....	18.80		18.80	...do.....	Do.
19	.....do.....	On articles of lace, St. Louis, Mo.....	1.20		1.20	...do.....	Do.
19	.....do.....	On ladies' lamb gloves, pique, and embroidered, St. Louis, Mo.	15.67		15.67	Error in classification ..	Do.
20	Schlesinger & Mayer.....	On cotton cloths, Chicago, Ill.....	2.64		2.64	...do.....	Do.
25	Swain, J. Curtis.....	On just cloth (silk), from Philippine Islands, Boston, Mass.	8.00		8.00	Court judgment.....	Act Mar. 3, 1903.
Apr. 25	Stone & Downer Co.....	On cast scrap iron, Boston, Mass.....	86.50		86.50	...do.....	Do.
1	Shanks, D. C.....	On manufactures of woods, San Francisco, Cal.	10.50		10.50	...do.....	Do.
10	Stevens, Henry W.....	On oil painting, Portsmouth, N. H.....	28.95		28.95	Error in classification ..	Sec. 24, act June 10, 1890.
16	Shanks, D. C.....	On manufactures of metal, etc., from Philippine Islands, San Francisco, Cal.	14.50		14.50	Court judgment.....	Act Mar. 3, 1903.
16	Shaw, George C.....	On manufactures of shell, etc., Philippine Islands, San Francisco, Cal.	11.00		11.00	...do.....	Do.
23	Sherman, Charles R.....	On merchandise from Philippine Islands, Omaha, Nebr.	246.65		246.65	...do.....	Do.
28	Stone, Charles D., & Co.....	On unbound almanacs, Chicago, Ill.....	122.00		122.00	Clerical error.....	Sec. 24, act June 10, 1890.
28	.....do.....	On magic-lantern slides, Chicago Ill.....	25.20		25.20	Error in classification ..	Do.
28	.....do.....	On lithographs, Chicago, Ill.....	2.96		2.96	...do.....	Do.
28	Schimpfman, W. H., & Co.	On whisky, short shipped, Chicago, Ill.....	10.88		10.88	Short shipped.....	Do.
29	Sheldon, G. W., & Co.....	On brandy, short shipped, Chicago, Ill.....	11.23		11.23	...do.....	Do.
May 4	Schade, Wilfred & Co.....	On dyed cotton yarn, Newport News, Va.....	21.60		21.60	...do.....	Do.

23	Shaw & Johnson	On coal, Sitka, Alaska.....	67.73	.....	67.73	Rebate of duty.....	Do.
	Smyth, F. W.....	On empty bottles from Philippine Islands, Port Townsend, Wash.	91.35	.....	91.35	Merchandise from Philippine Islands.	Act Mar. 3, 1903.
June 2	Schoellkoff, Hartford & Hanna Co.	On verdigris, Buffalo, N. Y.....	121.50	.....	121.50	Exhibit No. 31, Appen- dix.	Sec. 24, act June 10, 1890.
1902.							
July 1	Tong On Kee.....	On bean curd, Honolulu, Hawaii.....	2.50	.....	2.50	Clerical error.....	Do.
2	Townley, F. E.....	On plaster rock, Newark, N. J.....	30.00	.....	30.00	Short shipped.....	Do.
Aug. 26	Townsend, Thomas.....	On steel comber needles, Providence, R. I.....	2.25	.....	2.25	Clerical error.....	Do.
Sept. 5	Townley, F. E.....	On plaster rock, Newark, N. J.....	55.25	.....	55.25	Short shipped.....	Do.
Oct. 1	Thunton, F. W., & Co.....	On artificial pumice stone, Chicago, Ill.....	106.44	.....	106.44	Exhibit No. 12, Appen- dix.	Do.
1	Tai Wah & Co.....	On tapioca starch, Chicago, Ill.....	11.55	.....	11.55	Exhibit No. 26, Appen- dix.	Do.
4	Townley, F. E.....	On plaster rock, Newark, N. J.....	15.50	.....	15.50	Short shipped.....	Do.
4	Tomkins Brothers.....	On laths, Newark, N. J.....	2.72	.....	2.72	.....do.....	Do.
21	Toby, George.....	On confectionery, St. Paul, Minn.....	7.24	.....	7.24	.....do.....	Do.
Nov. 5	Townley, F. E.....	On plaster rock, Newark, N. J.....	47.50	.....	47.50	.....do.....	Do.
1903.							
Jan. 14	.....do.....	.....do.....	60.00	.....	60.00	.....do.....	Do.
31	Tanaka, S.....	On wood boxes covering tubs of still wine, Port Townsend, Wash.	16.45	.....	16.45	Coverings, free.....	Do.
Mar. 10	Townley, F. E.....	On plaster rock, Newark, N. J.....	18.50	.....	18.50	Short shipped.....	Do.
16	Tice & Lynch.....	On books, additional duty, New York, N. Y....	13.20	.....	13.20	Clerical error.....	Do.
16	Todd, P.....	On lithographic prints of United States manu- facture, Detroit, Mich.	10.00	.....	10.00	Error in classification ..	Do.
20	Truax, Greene & Co.....	On commission charges, Chicago, Ill.....	8.95	.....	8.95	Including commission..	Do.
24	Turnure, Lawrence, & Co..	On sugar from Porto Rico (act Mar. 3, 1903), New York, N. Y.	11,013.52	.....	11,013.52	Court judgment.....	Act Mar. 3, 1903.
Apr. 17	.....do.....	.....do.....	1,706.25	.....	1,706.25	.....do.....	Do.
29	Thorp, O. A., & Co.....	On sardines, Chicago, Ill.....	139.00	.....	139.00	Error in classification ..	Sec. 24, act June 10, 1890.
May 20	Thompson, A.....	On marble statue, Portland, Me.....	150.00	.....	150.00	Exhibit No. 23, appendix	Do.
1902.							
July 18	Tilge, Henry, & Co.....	On hat trimmings, Philadelphia, Pa.....	81.30	\$97.07	178.37	Court judgment.....	Do.
18	.....do.....	.....do.....	166.50	138.82	305.32	.....do.....	Do.
18	.....do.....	.....do.....	445.20	444.36	889.56	.....do.....	Do.
Aug. 12	Topken & Co.....	On buckles, New York, N. Y.....	55.50	.....	55.50	.....do.....	Do.
Sept. 17	Tice & Lynch.....	On voltmeters and ammeters, New York, N. Y..	41.85	.....	41.85	.....do.....	Do.
25	Trevor, William, & Co.....	On made-up articles of cotton, New York, N. Y..	6.40	49.23	55.63	.....do.....	Do.
25	.....do.....	.....do.....	40.60	62.86	103.46	.....do.....	Do.
25	.....do.....	.....do.....	27.45	57.64	85.09	.....do.....	Do.
Nov. 22	Tiffany, C. L.....	On whiting, New York, N. Y.....	210.29	.....	210.29	.....do.....	Do.
Dec. 9	Toplitz, F., & Co.....	On hat materials, New York, N. Y.....	52.80	68.94	121.74	.....do.....	Do.
1903.							
Jan. 10	Tilge, Henry & Co.....	On charges (to Congress), Philadelphia, Pa....	147.95	4.64	152.59	.....do.....	Do.
Mar. 11	Tiffany, C. L.....	On loose unmatched, unassorted, drilled pearls, New York, N. Y.	10,036.00	.....	10,036.00	.....do.....	Do.
Apr. 3	Tiedemann, T., & Bro.....	On time of new law taking effect, New York, N. Y.	484.93	.....	484.93	.....do.....	Do.
June 15	Tuck High & Co.....	On Chinese medicated wine, New York, N. Y....	129.68	105.02	234.70	.....do.....	Do.
15	Tye Kee.....	.....do.....	9.80	51.23	61.03	.....do.....	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1902. Oct. 1	Uhl, E. H.....	On accordions, Chicago, Ill.....	\$6.30	.....	\$6.30	Error in classification..	Sec. 24, act June 10, 1890
25	United Fruit Co.....	On beer, Mobile, Ala.....	40.51	.....	40.51	Beer exported.....	Do.
1903. Feb. 20	University of Wisconsin....	On ammeters and volt meters, Milwaukee, Wis.	30.15	.....	30.15	Exhibit No.32, Appendix	Do.
Apr. 27	University of Minnesota...	On scientific instruments, Minneapolis, Minn..	19.60	.....	19.60	Error in classification..	Do.
May 25	Ullathorne Seed Co. (Limited).	On mustard seed, Memphis, Tenn.....	56.10	.....	56.10	.....do.....	Do.
Jan. 24	Unger, E., & Co.....	On bitters (aromatic), New York, N. Y.....	667.20	\$303.08	970.28	Court judgment.....	Do.
24	do.....	do.....	114.84	94.15	208.99	do.....	Do.
24	do.....	do.....	993.80	440.92	1,434.72	do.....	Do.
1902. July 19	Veit, Son & Co.....	On hat materials, New York, N. Y.....	659.80	336.33	996.13	do.....	Do.
1903. Mar. 31	Veith, A., & Co.....	On buckles, etc., New York, N. Y.....	157.95	.....	157.95	do.....	Do.
June 13	do.....	On jewelry, New York, N. Y.....	7.00	49.59	56.59	do.....	Do.
13	Veit, Son & Co.....	On horsehair braids, New York, N. Y.....	20.00	.....	20.00	do.....	Do.
1902. Nov. 5	Vandegrift, F. B., & Co.....	On marble statue, Chicago, Ill.....	29.05	.....	29.05	Error in classification..	Do.
1903. Feb. 24	Vaiana, Carlo.....	On mushrooms in tins, Galveston, Tex.....	14.29	.....	14.29	do.....	Do.
Apr. 1	Van Valzah, D. D.....	On manufactures of metal, etc., from Philippine Islands, San Francisco, Cal.	141.84	.....	141.84	Court judgment.....	Act Mar. 3, 1903.
9	Vinegar Bend Lumber Co..	On oranges, Mobile, Ala.....	22.00	.....	22.00	Error in weight.....	Sec. 24, act June 10, 1890
May 4	Virginia-Carolina Chemical Co.	On ocean freight, Newport News, Va.....	28.65	.....	28.65	Clerical error.....	Do.
28	Van Vleet Mansfield Drug Co.	On oil paintings, Memphis, Tenn.....	9.00	.....	9.00	Error in classification..	Do.
1902. July 1	Wing Sing Wo Co.....	On fertilizer, Honolulu, Hawaii.....	1.00	.....	1.00	do.....	Do.
22	Woodland Park Floral Co..	On crude vegetable substance, Port Townsend, Wash.	3.75	.....	3.75	do.....	Do.
24	Western Union Telegraph Co.	On telegraph poles, Buffalo, N. Y.....	30.00	.....	30.00	Exhibit No.10, Appendix	Do.
25	Whitehead, W. G.....	On window glass, St. Paul Minn.....	5.00	.....	5.00	Clerical error.....	Do.
26	Wakem & McLaughlin	On lithographic prints, Chicago, Ill.....	46.55	.....	46.55	Exhibit No.33, Appendix	Do.
26	Wyman, Chas. H. & Co.....	On crude asphaltum, St. Louis, Mo.....	58.15	.....	58.15	Error in classification..	Do.
28	do.....	On iron tubing, etc., St. Louis, Mo.....	910.52	.....	910.52	do.....	Do.
28	do.....	On unstemmed filler tobacco, St. Louis, Mo.....	45.50	.....	45.50	Error in weight.....	Do.
Aug. 25	Wa Chong Co.....	On merchandise, Port Townsend, Wash.....	.50	.....	.50	Error in classification..	Do.
Sept. 5	Warner, Chas. M.....	On crude asphalt, Newark, N. J.....	18.00	.....	18.00	Short shipped.....	Do.
5	Wyman, Chas. H., & Co.....	On crude asphaltum, St. Louis, Mo.....	30.51	.....	30.51	Error in classification..	Do.
5	do.....	On crude feathers, St. Louis, Mo.....	90.65	.....	90.65	do.....	Do.

	5	do	On lace veillings, etc., St. Louis, Mo	60.00	60.00	do	Do.
	10	do	On charcoal iron, St. Louis, Mo	317.21	317.21	Exhibit No. 3, Appendix	Do.
	10	Win Chun Tong	On silk cloth, Honolulu, Hawaii	.56	.56	Clerical error	Do.
Oct.	1	Weizenberg, C. M., & Co.	On artificial pumice stone, Chicago, Ill	225.00	225.00	Exhibit No. 12, Appendix	Do.
	1	do	On folded filters, Chicago, Ill	14.55	14.55	Error in classification	Do.
	3	Weideman Co., The	On brandy, Cleveland, Ohio	38.80	38.80	do	Do.
	4	Warner, Chas. M	On crude asphalt, Newark, N. J.	205.50	205.50	Short shipped	Do.
	15	Wilcox & Cardingley	On wool, Boston, Mass	27.96	27.96	Clerical error	Do.
	27	Wyman, Chas. H., & Co.	On extract of meat, St. Louis, Mo	16.80	16.80	Short shipped	Do.
Nov.	5	Warner, Chas. M	On crude asphalt, Newark, N. J.	117.00	117.00	do	Do.
	5	Wilson Bros	On hemmed linen handkerchiefs, Chicago, Ill	3.15	3.15	Error in classification	Do.
	5	do	On cotton hose, Chicago, Ill	62.95	62.95	do	Do.
	13	Wyman, Chas. H., & Co	On copper tubing, St. Louis, Mo	52.15	52.15	do	Do.
	17	do	On photographs as effects, St. Louis, Mo	1.25	1.25	Personal effects (free)	Do.
1903.							
Jan.	14	Warner-Quinlan Asphalt Co.	On crude asphalt, Newark, N. J.	150.00	150.00	Short shipped	Do.
	14	Weishaupt, Gust	On scissors, Newark, N. J	16.45	16.45	Error in classification	Do.
	17	Wheelwright, Wm. D	On crude salt peter, Portland, Oreg	58.10	58.10	do	Do.
	21	Wilson Bros	On silk mufflers, Chicago, Ill	5.66	5.66	do	Do.
	27	Wyman, Chas. H., & Co.	On manufactures of glass, St. Louis, Mo	.90	.90	do	Do.
	27	do	On church statuary, St. Louis, Mo	244.00	244.00	do	Do.
	27	do	On manufactures of furs, St. Louis, Mo	10.50	10.50	do	Do.
Feb.	29	Wright, Kay & Co	On statuary, Detroit, Mich	61.80	61.80	Exhibit No. 23, Appendix	Do.
	16	Wo Chan Co.	On Lougan nuts, Honolulu, Hawaii	1.06	1.06	Error in classification	Do.
	18	Washington State University.	On philosophical and scientific apparatus, Port Townsend, Wash.	280.40	280.40	For college (free)	Do.
	19	Wakem & McLaughlin	On whisky in bottles, Chicago, Ill	767.81	767.81	Error in gauge	Do.
	19	do	On violette concrete, Chicago, Ill.	14.50	14.50	Error in classification	Do.
	19	Wilson Bros	On cotton hose, Chicago, Ill	64.95	64.95	do	Do.
	19	do	On cashmere hose, Chicago, Ill.	4.40	4.40	do	Do.
	20	Wiltzins, M. H., Co	On church regalia, Milwaukee, Wis	4.80	4.80	do	Do.
	21	Wittman, Chas. E.	On swine for breeding purposes, Pembina, N. Dak.	1.50	1.50	For breeding purposes, free.	Do.
	28	Wertheim, M. G., & Co.	On woven fabrics of flax, Cleveland, Ohio	8.29	8.29	Clerical error	Do.
Mar.	9	Woodward & Lothrop	On manufactures of leather, Washington, D. C.	10.00	10.00	do	Do.
	10	Warner, Quinlan Asphalt Co	On crude asphalt, Newark, N. J.	262.50	262.50	Short shipped	Do.
	19	Wyman, Chas. H., & Co.	On English books, etc., St. Louis, Mo	1.25	1.25	Error in classification	Do.
	25	Welds, A. D., & Sons	On wrapper tobacco from Philippine Islands, Boston, Mass.	6.01	6.01	Court judgment	Act Mar. 3, 1903.
	28	Whitney, Pousland & Co.	On sugar from Porto Rico, Boston, Mass.	156.05	156.05	do	Do.
Apr.	1	West, Mell	On silk embroidery from Philippine Islands, San Francisco, Cal.	7.20	7.20	do	Do.
	16	Wonson, Chas. F.	On manufactures of shells, etc., San Francisco, Cal.	3.70	3.70	do	Do.
	18	Weber & Ederer Manufacturing Co.	On metal manufactures, Port Townsend, Wash.	201.60	201.60	Error in classification	Sec. 24, act June 10, 1890.
	24	Whitacer, E. R.	On matting, St. Paul, Minn.	10.95	10.95	Clerical error	Do.
	29	Wilson Bros	On fancy half hose, Chicago, Ill.	4.80	4.80	Error in classification	Do.
	29	do	On cotton half hose, Chicago, Ill.	40.31	40.31	do	Do.
	29	Wakem & McLaughlin	On marjoram and thyme leaves, Chicago, Ill.	69.30	69.30	Exhibit No. 19, Appendix	Do.
May	13	Wee, Y. M.	On tobacco, Honolulu, Hawaii	5.50	5.50	Error in weight	Do.

Statement of customs refunds made by the Treasury Department during the fiscal year ended June 30, 1903—Continued.

Date.	To whom refunded.	Nature of refund.	Duty.	Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
1903.							
May 13	Wo Yuen Co.....	On prepared vegetables, Honolulu, Hawaii.....	\$4.55	.....	\$4.55	Error in classification..	Sec. 24, act June 10, 1890.*
13	Wing Wo Lung Co.....	On tea, Honolulu, Hawaii	40.00	.....	40.00	Exhibit No. 16, Appendix	Do.
13	Wing Chong Lung Co.....	.....do.....	80.00	.....	80.00	.....do.....	Do.
June 2	Warner-Quinland Asphalt Co.	On crude asphalt, Newark, N. J.....	70.50	.....	70.50	Short shipped	Do.
2	Whitney, Pousland & Co...	On sugar from Porto Rico, Boston, Mass.....	1,567.67	.....	1,567.67	Court judgment.....	Act Mar. 3, 1903.
Aug. 12	Wheelock, Lovejoy & Co...	On bar iron, New York, N. Y.....	218.55	.....	218.55	.....do.....	Sec. 24, act June 10, 1890.
29	Winship & Burr	On hat materials, New York, N. Y	227.70	\$135.48	363.18	.....do.....	Do.
29	.....do.....	.....do.....	993.45	447.10	1,440.55	.....do.....	Do.
29	.....do.....	.....do.....	480.15	258.34	738.49	.....do.....	Do.
29	.....do.....	.....do.....	1,688.85	756.13	2,444.98	.....do.....	Do.
29	.....do.....	.....do.....	608.10	299.11	907.21	.....do.....	Do.
29	Wurzbarger & Hecht.....	.....do.....	124.80	99.86	224.66	.....do.....	Do.
29	.....do.....	On hats and bonnets, New York, N. Y	43.40	64.85	108.25	.....do.....	Do.
Sept. 25	Weicker, Theodore	On crude drugs, etc., New York, N. Y	74.60	76.00	150.60	.....do.....	Do.
25	.....do.....	On chemical compounds, New York, N. Y	17.05	53.37	70.42	.....do.....	Do.
25	.....do.....	On crude drugs, etc., New York, N. Y	137.75	104.61	242.36	.....do.....	Do.
25	.....do.....	.....do.....	83.70	82.41	166.11	.....do.....	Do.
Oct. 13	Wolff, H., & Co.....	On tape, New York, N. Y	1.95	.....	1.95	.....do.....	Do.
29	Wagner, Geo. D.....	On manufactures of cotton, New York, N. Y	24.35	.....	24.35	.....do.....	Do.
29	Weiller Strauss & Co	On cotton net, etc., New York, N. Y	2.95	48.03	50.98	.....do.....	Do.
29	Weicker, Theodore	On crude drugs, etc., New York, N. Y	26.30	57.97	84.27	.....do.....	Do.
Nov. 22	Weddigen, Louis & Co	On plated and japanned buckles, New York, N. Y	11.40	57.18	68.58	.....do.....	Do.
Dec. 9	Winship & Burr	On hat materials, New York, N. Y	1,054.65	474.21	1,528.86	.....do.....	Do.
9	Weinberg, A. & Bro .....	.....do.....	147.30	200.42	347.72	.....do.....	Do.
9	.....do.....	.....do.....	82.20	135.17	217.37	.....do.....	Do.
1903.							
Jan. 16	Worthington, Smith & Co..	On beaded trimmings, New York, N. Y	96.45	.....	96.45	.....do.....	Do.
24	Wilson, C. Z.....	On bitters (Trinidad), New York, N. Y	117.20	92.25	209.45	.....do.....	Do.
24	Wooyeno, Y.....	On manufactures of paper, New York, N. Y	52.70	67.18	119.88	.....do.....	Do.
24	Wiederer, P. & Bro	On clock glass, parts of clocks, New York, N. Y	91.80	86.05	177.85	.....do.....	Do.
24	.....do.....	.....do.....	66.60	109.08	175.68	.....do.....	Do.
24	.....do.....	.....do.....	17.40	53.91	71.31	.....do.....	Do.
24	.....do.....	.....do.....	26.55	57.65	84.20	.....do.....	Do.
24	.....do.....	.....do.....	39.30	63.70	103.00	.....do.....	Do.
24	.....do.....	.....do.....	26.85	57.80	84.65	.....do.....	Do.
24	Wolfes, Udolpho Sons & Co.	On schnapps, New York, N. Y	2,781.00	1,101.64	3,882.64	.....do.....	Do.
24	.....do.....	.....do.....	2,785.22	1,181.62	3,966.84	.....do.....	Do.
24	.....do.....	.....do.....	4,394.50	1,784.44	6,178.94	.....do.....	Do.
24	.....do.....	.....do.....	1,390.50	581.84	1,972.34	.....do.....	Do.

Feb.	6	Wanamaker, John.....	On hat trimmings, Philadelphia, Pa	104.40	125.04	229.44	do	Do.
	6	do	do	140.10	81.57	221.67	do	Do.
	6	do	do	116.40	71.17	187.57	do	Do.
	6	do	do	8.40	34.34	42.74	do	Do.
	6	do	do	332.70	153.55	486.25	do	Do.
	6	do	do	1,055.40	475.26	1,530.66	do	Do.
	11	Wing & Evans.....	On clay or earth, similar to fire brick, New York, N. Y.	627.08	.....	627.08	do	Do.
	11	West, F. R	On corking, wiring, etc., ginger-ale bottles, New York, N. Y.	14.60	.....	14.60	do	Do.
	25	Weddigen, Louis, & Co	On bindings and galloons, New York, N. Y.	19.95	68.27	87.32	do	Do.
	25	do	do	62.60	119.95	182.55	do	Do.
Mar.	2	Whiteside, Wm., & Co	On cotton handkerchiefs, New York, N. Y.	6.05	49.39	55.44	do	Do.
	11	Wilson, Thomas	On cotton net, etc., New York, N. Y.	134.35	203.51	337.86	do	Do.
	11	Wing Wo Chong.....	On spirituous liquors, New York, N. Y.	12.87	.....	12.87	do	Do.
	20	Weil & Co	On wooden boxes, New York, N. Y.	24.85	.....	24.85	do	Do.
	26	Wight Co., limited	On cotton net, etc., New York, N. Y.	28.50	58.06	86.56	do	Do.
	31	Wysong, J. J., & Co	On hat materials, New York, N. Y.	21.00	55.08	76.08	do	Do.
June	15	Wing Wo Chong.....	On Chinese medicated wines, New York, N. Y.	28.10	58.01	86.11	do	Do.
	15	do	do	48.10	68.21	116.31	do	Do.
	15	Wo Kee & Co	On medicated wines, New York, N. Y.	132.70	.....	132.70	do	Do.
Mar.	11	Yuet Sing	On spirituous liquors, New York, N. Y.	17.95	.....	17.95	do	Do.
June	15	Yuen Kee & Co.....	On Chinese medicated wine, New York, N. Y.	31.05	59.54	90.59	do	Do.
	15	Yuen Kee	do	24.35	57.50	81.85	do	Do.
	15	Yuet Sing	do	141.14	109.53	250.67	do	Do.
	15	do	do	14.55	53.01	67.56	do	Do.
1902.								
July	1	Yee Wo Chan Co.....	On lemon sauce, Honolulu, Hawaii	3.05	.....	3.05	Error in classification...	Do.
Aug.	26	Yee Shun Kee	On tapioca flour, Honolulu, Hawaii	11.25	.....	11.25	do	Do.
1903.								
May	13	Yuen Chong.....	do	34.65	.....	34.65	do	Do.
		Total .....	.....	575,838.29	187,557.29	763,395.58	.....

OFFICE OF THE AUDITOR FOR THE TREASURY DEPARTMENT, *January 5, 1904.*

Respectfully submitted to the honorable the Secretary of the Treasury, to be by him submitted to Congress.

W. E. ANDREWS, *Auditor.*

EXHIBIT 1.—(1688-L.)

MAY 14, 1903.

SIR: For your information I inclose herewith copy of a letter addressed to the United States attorney for the eastern district of Pennsylvania, under date of January 21 last, authorizing the discontinuance of certain two appeals of C. Wesley Thomas, collector of customs at Philadelphia, from decisions of the Board of United States General Appraisers as to the rate and amount of duties chargeable on certain acetate of copper, suits Nos. 22 and 23, April sessions, 1901, it appearing that this issue was decided adversely to the Government in *United States v. Petry* (116 Fed. Rep., 929), which decision was acquiesced in by this Department.

Upon due discontinuance of these suits you are hereby authorized to forward to this Department the usual certified statements for refund of the duties exacted in excess in settlement of these cases.

Respectfully,

ROBERT B. ARMSTRONG,
Assistant Secretary.

The COLLECTOR OF CUSTOMS, *Philadelphia, Pa.*

EXHIBIT 2.—(4187-L.)

APRIL 28, 1903.

SIR: The Department is in receipt of reports of the United States attorney for the northern district of Illinois, in which he states that the following-described appraisers' cases have been decided in the United States circuit court for that district adversely to the Government: *Buettner & Co. v. the United States*, No. 26115; *Arthur J. Eddy v. the United States* No. 25917; *Lyon Brothers v. the United States*, No. 26064; *R. J. Ederer Company v. the United States*, No. 26077.

The case of *Buettner & Co. v. the United States*, No. 26115, involved certain metal beads strung on threads, on which duties were assessed at 60 per cent ad valorem under paragraph 408 of the act of July 24, 1897, as articles composed of beads of metal, and were held to be properly dutiable at 35 per cent ad valorem as beads not threaded or strung, under the same paragraph.

The case of *Arthur J. Eddy v. The United States*, No. 25917, covered a certain bronze bust produced by the founder from a clay model executed by a professional sculptor of Paris. Duties were assessed at 45 per cent ad valorem as a manufacture of metal under paragraph 193 of the act of July 24, 1897. On the trial of the case it was held that the bust was properly dutiable as statuary of French production, at 15 per cent ad valorem under paragraph 454 and section 3 of the act of July 24, 1897.

The case of *Lyon Brothers v. The United States*, No. 26064, covered fringed towels, which were assessed for duty as manufactures of flax, flax chief value, at 2½ cents per square yard, and 30 per cent ad valorem, under paragraph 346 of the act of July 24, 1897, and held to be properly dutiable at the rate of 45 per cent ad valorem as manufactures of cotton, cotton chief value, under paragraph 322 of the same act.

The case of *R. J. Ederer Company v. The United States*, No. 26077, covered certain fish nettings composed wholly or in chief value of cotton, on which duties were assessed at 60 per cent ad valorem under paragraph 339 of the act of July 24, 1897, and held to be properly dutiable at the rate of 45 per cent ad valorem as manufactures of cotton, under paragraph 322 of the same act.

In all of these cases the Department, under date of November 20 last, requested the Attorney-General to direct the filing of appeals to the United States circuit court of appeals, in accordance with the provisions of section 15 of the act of June 10, 1890. As it now appears, however, that the appeals recommended were not perfected within the thirty days allowed under the statute, you are hereby authorized to forward to the Department the usual certified statements for refund of the duties exacted in excess in these cases, pursuant to the decisions of the court rendered therein, without prejudice to other cases.

Respectfully,

R. B. ARMSTRONG, *Assistant Secretary.*

The COLLECTOR OF CUSTOMS, *Chicago, Ill.*

EXHIBIT 3.—(23833—G. A. 5166)—*Charcoal iron.*

There is no distinction between "bar iron" provided for in paragraph 123, act of July 24, 1897, and "iron bars" provided for in paragraph 124, and such merchandise is not distinguished by any trade term or recognition. *Held*, therefore, that iron bars made by the charcoal process are included in the last proviso to paragraph 124, and are dutiable thereunder at the rate of \$12 per ton, and are not taken out of its operation by virtue of the provision for "bar iron" in paragraph 123.—*Milne v. United States* (unpublished) cited and followed; G. A. 4834 reversed as to this particular merchandise.

Before the U. S. General Appraisers at New York, June 25, 1902.

In the matter of the protests, 74397 f-12086, etc., of Wheelock, Lovejoy & Co., against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per the vessels and entered on the dates as per schedule.

Opinion by FISCHER, general appraiser.

The merchandise in question consists of charcoal bar iron. It was assessed with duty at the rate of six-tenths of 1 per cent per pound under the provisions of paragraph 123 of the act of July 24, 1897, and is claimed by the importers to be properly dutiable at the rate of \$12 per ton, under the provisions of the last proviso to paragraph 124 of said act.

The precise question presented by these protests was passed upon by this Board in G. A. 4834 adversely to the importers. The Board held in that case that the operation of the proviso to paragraph 124 was limited to the paragraph of which it formed a part, and that as the language of the paragraph limited it to only bars or shapes of iron not specially provided for elsewhere in the act, bar iron was not assessable thereunder for the reason that such commodity was specially provided for by name in paragraph 123, under which it has been assessed. On appeal to the circuit court of the United States for the southern district of New York, in the case of *Milne v. United States* (decided April 21, 1902), the said decision of this Board was reversed. Judge Coxe, in his opinion in that case (not yet published), said:

"There is no evidence in the record upon which the court can base a finding that there is a distinction in meaning between the 'bar iron' of paragraph 123 and the 'iron bars' of the second proviso. If such distinction existed in trade and commerce when the tariff act was passed, it should have been shown by competent testimony. The ordinary meaning of words must govern in the absence of proof of commercial meaning. Starting then with the postulate that 'bar iron' and 'iron bars' mean the same thing in tariff nomenclature, there seems no escape from the proposition that the importers' contention is correct. They imported from Sweden iron bars made with charcoal as fuel, and the proviso says that 'all iron bars' so made shall pay \$12 per ton. It is difficult to perceive why they are not within the express terms of the proviso."

The Treasury Department (T. D. 23756) has acquiesced therein.

The court did not pass upon the question whether the terms of the proviso were limited in their operation to the class of articles enumerated in the paragraph of which it formed a part, but merely sustained the claim of the importers that bar iron was one of the forms of iron specifically provided for in the proviso, bar iron and iron bars being interchangeable terms.

Following that ruling, we hold that the merchandise covered by the various invoices and described therein, or returned by the local appraiser, as charcoal bar iron is properly dutiable at the rate of \$12 per ton under the last proviso to paragraph 124. The protests, therefore, which make such claims as to such specific merchandise are sustained and the decisions of the collector reversed. The protests are, however, overruled as to all other merchandise covered by said invoices.

EXHIBIT 4.—(23975)—*Personal effects.*

Free entry of foreign-purchased articles brought by a returning resident of the United States, including presents brought by a head of a family for his wife and children.

TREASURY DEPARTMENT, *September 20, 1902.*

SIR: The Department is in receipt of your letter of the 18th instant, in regard to the free entry of foreign-purchased articles brought by returning residents of the United States, under the proviso of paragraph 697 of the act of July 24, 1897, which is as follows:

"*Provided*, That in case of residents of the United States returning from abroad, all wearing apparel and other personal effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be pre-

scribed by the Secretary of the Treasury, but no more than one hundred dollars in value of articles purchased abroad by such residents of the United States shall be admitted free of duty upon their return."

It appears that it is your practice to admit free of duty foreign-purchased articles brought by returning residents of the United States where the value of such articles is \$100 or less and not for sale, and that you have instructed your officers to include in such exemption from duty such presents as may be found in the baggage of a passenger who may be the head of a family in cases where the presents are intended for his wife and children. Your action in the premises is hereby approved.

The rule which should govern, therefore, in such cases is as follows: Foreign-purchased articles brought by returning residents of the United States, if valued in the aggregate at \$100 or less and intended for his or her use, and if the character and quantity of the articles are not such as to raise the presumption that they are in the nature of merchandise and intended for sale, and articles within said limitation of value brought by the head of a family as presents for his wife and children, may be admitted to entry free of duty.

Respectfully,

H. A. TAYLOR,
Acting Secretary.

(3374L)

COLLECTOR OF CUSTOMS, *New York, N. Y.*

EXHIBIT 5.—(23340—G. A. 5015)—*American-made bags reimported.*

BAGS EXPORTED WITH BENEFIT OF DRAWBACK—DUTY ON REIMPORTATION.—Bags of American manufacture, exported with an allowance of drawback under section 30 of the tariff act of 1897, are, under the first proviso to paragraph 483 of said act, subject upon reimportation only to a duty equal to the drawbacks allowed.

CONSTRUCTION OF PROVISIO TO PARAGRAPH 483.—The effect of said proviso is to create an exception to the general requirements of the paragraph, so far as to exclude from their operation articles manufactured in this country from imported materials on which duties have been paid and refunded by way of drawback, where such articles are reimported after exportation.

PROOF OF IDENTITY.—Accordingly, the identity of such merchandise need not be proved in the manner prescribed by the Treasury Regulations, as required by said paragraph 483, but may be established under ordinary rules of evidence.

BAGS NOT IMPORTED BY EXPORTER.—The clause in said paragraph limiting the right of free entry to bags imported by the exporter thereof can not be read into the proviso, but bags exported with the benefit of drawback may be reimported by other persons.

In re Graves (G. A. 4580) referred to.

Before the U. S. General Appraisers at New York, October 28, 1901.

In the matter of the protest, 76879 f-14267, of H. Brewer & Bro., against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported *per Europe*, and entered July 27, 1900.

Opinion by SOMERVILLE, general appraiser.

Paragraph 483 of the tariff act of 1897 places upon the free list, among other articles, bags of American manufacture, exported filled with American products, or exported empty and returned filled with foreign products. The identity of such articles is required to be proved in accordance with the regulations of the Secretary of the Treasury, and the paragraph further provides—

"* * * But the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, * * * *Provided, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed.* * * *"

The case is one where the collector classified as manufactures of jute, at 45 per cent ad valorem (paragraph 347), certain bags, which it is conceded are of American manufacture. The evidence further shows that they were exported filled with flour, that drawback was allowed upon their exportation, and that they were imported by other persons than the exporters thereof.

The protestants claim, under the proviso above quoted, that their merchandise should pay no greater rate of duty than the amount of drawback upon the goods, which is said to be 1½ cents per bag (art. 492, Customs Regulations, 1899).

The collector states no grounds for his action, but it is probable that he exacted the duty of 45 per cent because the protestants were not the exporters of the bags, or because the papers requisite to proof of identity under the regulations were not filed, or for both these reasons.

The record shows that the rate which the protestants are willing to pay fully covers the amount of drawback. The proviso to said paragraph 483 above cited is clearly intended to create an exception to the requirements of the paragraph, so far as to exclude from its operation cases falling under section 30 of the present tariff act of 1897, providing for a drawback on articles manufactured in this country from imported materials on which duties have been paid in cases where such articles are reimported after exportation. (Note art. 1136, Customs Regulations, 1899, referring to said sec. 30.) Their reimportation is "prohibited except upon payment of duties equal to the drawbacks allowed"—that is to say, is permitted upon payment of a duty equal to such drawback.

The fact of a drawback having been allowed under the provisions of said section 30 is tantamount in itself to satisfactory proof that the articles themselves are of American manufacture, so as to dispense with the particular proofs required generally under paragraph 483.

An analogous principle was decided by the Board *in re Graves* (G. A. 4580), where it was held that the identity of merchandise of American origin, once exported, and reimported under the provisions of section 27 of said act, and properly falling within its purview, could be proved according to the ordinary rules of evidence. In other words, that said paragraph 483 and said section 27 had entirely different fields of operation and were in no sense repugnant the one to the other.

This construction would not only dispense with the proofs of identity required by said paragraph 483 as to American bags exported with the benefit of drawback, but would authorize other owners than the *exporters* of such bags to obtain the benefit of the proviso under consideration. The latter construction, we may add, seems to have been adopted by the Treasury Department in T. D. 22750, where the view is expressed that the clause in said paragraph 483, limiting the right of free entry to bags imported by the exporter, could not be read into the proviso referred to; but that bags exported with the benefit of drawback could be reimported by anyone without restriction, upon payment of duties equal to the drawbacks allowed.

The protest is accordingly sustained and the collector's decision reversed, with instructions to reliquidate the entry accordingly.

EXHIBIT 6.—(22454)—*Works of an American artist.*

Works of an American artist free of duty notwithstanding death of artist and transfer of ownership of works.

TREASURY DEPARTMENT, August 24, 1900.

SIR: The Department is in receipt of your letter of the 20th instant, in which you inquire as to the right to free entry of certain paintings, the production of an American artist, formerly a resident of your city, now deceased, which paintings are imported by a dealer for sale.

In regard thereto I have to state that paragraph 703 of the act of July 24, 1897, provides for the free entry of works of art, the production of American artists residing temporarily abroad, without any restriction, and under date of the 10th ultimo the Department decided that a painting executed abroad by an American artist deceased at the time of importation was entitled to free entry, notwithstanding the death of the artist, and on the 13th of August, 1887, the Department decided that the works of an American artist executed abroad, which had passed from the possession of the artist and where imported by another person, were likewise entitled to free entry, and that the consular certificate required in such cases could be waived, it being impracticable to produce the same at the time of shipment in consequence of the absence of the artist.

Following these rulings, you are hereby authorized, if satisfied as to the identity of the articles as productions of an American artist residing temporarily abroad, to admit the same to entry free of duty under the above provision of law.

Respectfully,
(1381 k.)

O. L. SPAULDING,
Assistant Secretary.

COLLECTOR OF CUSTOMS, Hartford, Conn.

EXHIBIT 7.—T. D. 22448 (22448—G. A. 4752)—*Sheathing felt*.

Sheathing felt, not adhesive, is not entitled to free entry under paragraph 553, act of July 24, 1897. While adhesive ship-sheathing felt is entitled to free entry irrespective of its actual use, sheathing felt not adhesive, admittedly imported for roofing, is dutiable at the rate of 10 per cent ad valorem under paragraph 394.—United States v. Nichols (46 Fed. Rep., 359), and G. A. 110, cited and distinguished.

Before the U. S. General Appraisers at New York, August 17, 1900.

In the matter of the protests, 42665-42666b, of M. W. Powell Company, against the decision of the collector of customs at Chicago, Ill., as to the rate and amount of duties chargeable on certain merchandise, imported per *German* and railroad, and *Grecian* and railroad, and entered August 9 and September 20, 1899.

Opinion by FISCHER, general appraiser.

The contention of the importers in the protests covering the merchandise under consideration is that certain black felt imported by them is black ship's sheathing felt, although used as a roofing felt, and therefore free of duty under the provision of paragraph 553 of the act of July 24, 1897. It was assessed for duty at the rate of 10 per cent ad valorem under paragraph 394 of said act as roofing felt.

Paragraph 553 reads as follows: "Felt, adhesive, for sheathing vessels."

Black *adhesive* felt, suitable, fit, and of the kind commonly used for sheathing vessels, has been the subject of three published opinions by the Board, which have been affirmed by the courts and acquiesced in by the Treasury Department. In G. A. 110 the Board held, in passing on *adhesive* felt, that it would be impracticable to follow up merchandise to its destined uses, and that it would be impossible in most cases to penetrate the intentions of the manufacturers, shippers, and importers, and that the use of an article does not necessarily control its classification. Upon appeal by the collector, the Board was affirmed by the circuit court for the district of Massachusetts (46 Fed. Rep., 359), in which the court stated in substance that while it was discovered since the act (1883) was passed that adhesive felt of this description could be used for other purposes than sheathing vessels, it afforded no ground for taking the article out of the free list, when used for the new purpose.

G. A. 3719 and 4384 on black *adhesive* felt followed, which were affirmed without opinion by the circuit court for the southern district of New York *in re* The Martin Company, which decision was acquiesced in by the Treasury Department in Treasury decision 20568.

Paragraph 394, under which the merchandise is assessed, is as follows:

"394. Sheathing paper and roofing felt, ten per centum ad valorem."

The merchandise in this case is of a different character from that passed on in the cases hereinbefore cited. In this case it is admitted that the felt is *not* adhesive, whereas in the cases cited the felt was adhesive, and the court and the Board laid down the rule that, inasmuch as the merchandise passed on in those cases was an adhesive sheathing, it must be admitted free under the paragraph for adhesive sheathing, regardless of the use to which it was intended to be put. In the case before us the merchandise is admitted not to be adhesive sheathing, and to be imported for and used for roofing, and clearly can not fall within the provision of paragraph 553, under which the claim is made, but agrees with the class provided for in paragraph 394. Paragraph 553 provides solely for adhesive felt for sheathing vessels.

A proper interpretation of paragraph 553 would be: "Adhesive felt, such as is used for sheathing vessels," not "felt used for sheathing vessels," as contended by the protestants.

Following the ruling hereinbefore cited, if the merchandise now before us was adhesive felt, even though this protestant has imported the merchandise for roofing purposes or for any other purpose, it would be entitled to free entry, and we would so hold; but this is clearly a roofing felt, not adhesive in character, as appears conclusively from the testimony of the importers introduced upon the hearing of these protests.

If the merchandise in this case is to be held free of duty, as contended by the protestants, then there is no felt known in the roofing business which can be made dutiable under the provisions of paragraph 394, and the provisions of that paragraph would be nullified. Congress evidently clearly had in mind a distinction between the various felts used for sheathing ships and roofing houses, irrespective of the actual uses to which they may be put, by limiting the one which was made free of duty to that of an adhesive character.

The protests are overruled, and the decision of the collector assessing duty at 10 per cent ad valorem under the provisions of paragraph 394 is affirmed.

EXHIBIT 8.—(24150—G. A. 5252)—*Glass discs for optical instruments.*

GLASS DISCS—COMMERCIAL DESIGNATION.—All pieces of glass, of whatever form, used in the manufacture of refracting bodies for optical instruments, while in an unwrought condition, are designated commercially as "discs."

GLASS LENS AND PRISM BLANKS.—Glass blanks molded or pressed into the form of prisms or into circular shapes with surfaces approximating those of the finished lens, but which have not been further advanced and are intended to be ground into prisms and lenses for optical instruments, are free of duty under the provision for "Glass plates or discs, rough-cut or unwrought, for use in the manufacture of optical instruments," etc., in paragraph 565, tariff act of 1897, and are not dutiable at 45 per cent ad valorem, as manufactures of glass, under paragraph 112 of said act.

POLISHED PRISMS.—Such prism blanks which do not exceed 8 inches in any outside dimension, when polished on one or more sides to enable the character of the glass to be determined, are excluded from said paragraph 565 by implication of the proviso thereto.

Before the U. S. General Appraisers at New York, January 10, 1903.

In the matter of the protests, 53874, 54114, 54187, 54188, and 54341b, of Bausch & Lomb Optical Company, against the decision of the collector of customs at Rochester, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per *Southwark, Philadelphia, St. Paul, St. Louis*, and *Philadelphia*, and entered August 4, 9, 16, 22, and 28, 1902.

Opinion by WAITE, general appraiser.

The merchandise in these cases, we think, may be properly termed lens and prism blanks. It consists of pieces of glass pressed or molded into forms approximating to various kinds of lenses and prisms used in the manufacture of optical instruments. Specimens of the various classes in the importations were introduced in evidence and are before us. Duty was assessed upon all the goods by the collector at Rochester at 45 per cent ad valorem, under paragraph 112 of the tariff act of July 24, 1897. They are claimed by the importer to be free of duty under paragraph 565 of the same act.

Paragraph 112, so far as involved, reads as follows:

"112. * * * All glass or manufactures of glass or paste, or of which glass or paste is the component material of chief value, not specially provided for in this act, forty-five per centum ad valorem."

Paragraph 565 is in the following language:

"565. Glass plates or discs, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye glasses, and suitable only for such use: *Provided, however*, That such discs exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined."

The testimony in the case is furnished by the importer, and consists of the testimony of those who have imported similar goods for manufacturing purposes and those who have imported them for sale to such manufacturers. The witnesses are men of standing and intelligence, who have been engaged in the manufacture of optical instruments and in handling like goods for the past fifteen or twenty years. It is true that better testimony than that furnished may be conceived of; but when we consider the narrow field of operation in the handling of this class of goods, and the fact that it is not a class of merchandise which is generally dealt in in a wholesale and retail way in this country, we are satisfied that the best evidence has been produced which can be produced upon the subject, and it is sufficient upon which to decide this case.

Several questions present themselves for our consideration, to wit: (1) Is the merchandise here presented and imported "glass plates or discs?" If so (2), are they "rough cut or unwrought" within the meaning of the statute? (3) Are they "for use in the manufacture of optical instruments, spectacles, and eyeglasses?" (4) Are they suitable only for such use? And (5) is there any part of the goods subject to the application of the proviso, which reads that such discs exceeding 8 inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

First. While the goods are not plates or discs within the definition as popularly understood, we are satisfied that the merchandise is, and has been since before the act of 1897, commercially designated as discs. The testimony is conclusive, we think, that all pieces of glass of whatever form, used in the manufacture of refracting bodies for optical instruments, while in an unwrought condition, are designated commercially as discs. The testimony of all the witnesses agrees upon this point.

The well-settled doctrine that the commercial designation of an article controls its classification for duty under the tariff laws is thus stated in the case of *American Net and Twine Company v. Worthington* (141 U. S., 468, 471):

"It is a cardinal rule of this court, that, in fixing the classification of goods for the payment of duties, the name or designation of the goods is to be understood in its known commercial sense, and that their denomination in the market when the law

was passed will control their classification without regard to their scientific designation, the material of which they may be made, or the use to which they may be applied."

Numerous cases in the United States courts are cited in the opinion, beginning with the early history of the administration of the tariff laws. We think there is no question but that the subject was clearly placed before Congress when the law was passed, and the commercial designation, according to the testimony, was as well known at that time as at the present.

Second We think the merchandise was in an unwrought condition within the meaning of that expression in the statute. In other words, it was the raw material used by the manufacturer of optical instruments, spectacles, and eyeglasses. It does not necessarily follow that the material was in the rawest condition conceivable, for it is well understood that the raw material used in the manufacture of one class of goods is often the finished product of another industry. (*Tide Water Oil Company v. United States*, 171 U. S., 210, 217.) These pieces of glass were practically unwrought.

Third. There is no dispute but that they are to be used in the manufacture of optical instruments, spectacles, and eyeglasses. This question was not controverted or disputed by the Government upon the hearing, and, further, that they are suitable only for such use was conclusively shown and not contested.

It is evident that Congress used the term plates or discs as applying to the same class of merchandise, and it is clear they used the terms interchangeably, as applying to this particular class of goods, at least. We are fortified in this position by the fact that the term discs alone is used in the proviso. Had it not been intended that this should cover both plates and discs, there certainly would have been a provision restricting the polishing of plates the same as the polishing of discs under a certain measurement or diameter.

The proviso in paragraph 565 is as follows:

"That such discs exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined."

This, we conclude, means that all discs under that measurement can not be polished and be admitted under this paragraph; hence we conclude that the merchandise represented by Exhibit 1, which is prismatic in form and does not exceed 8 inches in any of its outside dimensions, and which is polished on one or more sides, would be subject to duty at 45 per cent ad valorem, under said paragraph 112.

Considerable stress has been laid by the learned counsel for the Government upon the fact that there has been more or less outlay of labor and expense to bring the merchandise in question to the stage at which we find it—to wit, to the approximate form of the lens or prism. This, we conclude, however, is a matter of no importance, because Congress clearly intended that sufficient labor should be expended to bring the commodity to the form of a disc or plate, as such discs or plates could not be produced without such outlay. Hence, whether little or much has been expended upon them is a matter of no consequence so long as they fulfill the commercial designation of "disc" and are "rough-cut or unwrought."

The record samples of the articles entitled to free entry represent the invoice items set forth in the schedule. As to these and any other items on the invoices which, though not represented by samples, are of the same general character, the protests are sustained and the collector's decisions reversed, with instructions to reliquidate the entries accordingly. As to all other merchandise, including the polished prisms represented by Exhibit 1, the protests are overruled and the collector's decisions affirmed.

EXHIBIT 9.—(24248—G. A. 5287)—*Fluted glass reflectors.*

Rectangular pieces of glass which have been silvered and fluted, which are neither plate glass, cylinder or crown glass, nor looking-glass plates, used entirely for the manufacture of reflectors for gas and other lights, are dutiable under paragraph 112, tariff act of 1897, as manufactures of glass not specially provided for in said act, and not under paragraph 105 of said act providing for plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates, with specific duties according to lineal dimensions.

Before the U. S. General Appraisers at New York, February 21, 1903.

In the matter of the protest, 56228 b-279, of Semon, Bache & Co., against the decision of the collector of customs at Newport News, Va., as to the rate and amount of duties chargeable on certain merchandise, imported per *St. Leonards* and entered October 30, 1902.

Opinion by SOMERVILLE, general appraiser.

The protest in this case relates to an item on the invoice designated as "19 caisses 1,900 feet silvered fluted window glass," which was assessed for duty by the col-

lector at Newport News, at 38 cents per square foot under the provisions of paragraph 105 of the tariff act of 1897, which provides for "cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates," * * * subjecting these articles to specific duties, based on the number of square feet contained in them. It is claimed by the importers to be dutiable at 45 per cent ad valorem under paragraph 112 of said act, as manufactures of glass not specially provided for in said act.

We find from the testimony taken at the hearing, which is without conflict, that the merchandise consists of rectangular pieces of fluted glass which have been silvered, and which are used for no other purpose than as reflectors for gas and other lights. These pieces of glass differ in size, the particular sample introduced in evidence being about 60 by 30 inches in dimensions. These pieces are utilized by manufacturers by being cut into smaller pieces of different shapes, and as reflectors to intensify light. They are satisfactorily shown not to be either plate glass, or cylinder or crown glass, nor looking-glass plates, not being known either commonly or commercially under these designations.

The examiner of glass at the port of New York testified that the article is what is known as reflector glass, made especially for that purpose and for none other, and that similar goods have been uniformly classified at the port of New York under said paragraph 112, as claimed by the importers.

The protest, claiming under said paragraph, is accordingly sustained and the collector's decision reversed, with instructions to reliquidate the entry.

EXHIBIT 10.—(23601—G. A. 5100)—*Finality of appraisements—Illegal reliquidations.*

1. ILLEGAL RELIQUIDATION ON REPORT OF TREASURY AGENT.—Goods were entered and duly appraised and then delivered to the importer. Subsequently, upon the *ex parte* report of a special agent of the Treasury Department, representing that the goods had been undervalued, the collector reliquidated the entry on the basis of the value suggested by the special agent. Against this reliquidation the importer protested, claiming that duty could be assessed only on the basis of the appraised value. Held that the collector's action was tantamount to a new appraisement, which he was without legal authority to make.—*In re Stewart et al.* (G. A. 4015) and cases cited.
2. FINALITY OF APPRAISEMENT.—An appraisement of imported merchandise, made by a local appraiser in a case of which he has jurisdiction, is final and conclusive, unless an appeal is taken from his decision in the mode prescribed by law.—*United States v. Morewood* (94 Fed. Rep., 639); *Wills v. Russell* (30 Fed. Cas., 70).
3. NO APPRAISEMENT WITHOUT GOODS.—When goods have passed out of the control of the customs officers, an appraisement can not lawfully be held.—*United States v. Loeb* (107 Fed. Rep., 692; 46 C. C. A., 562).
4. REMEDY IN CASE OF FRAUD.—What would be the remedy of the Government in a case where the collector supposed a fraudulent invoice had been laid before him and acted on, the goods having passed out of his control, *quære*?

Before the U. S. General Appraisers at New York, March 14, 1902.

In the matter of the protests 50910 *b*, etc., of Western Union Telegraph Company *et al.*, against the decision of the collector of customs at Buffalo, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per the railroads and entered on the dates specified in the schedule.

Opinion by SOMERVILLE, general appraiser.

The merchandise covered by these protests consists of a number of importations of telegraph poles, which were purchased in Canada, and were assessed for duty at the port of Buffalo, N. Y., under the provisions of the tariff act of 1897. The collector, in his report to the Board, states the material facts of the case in substance as follows:

After the entries were made and the telegraph poles therein described were duly appraised by the local appraiser at the invoice and entered value the goods were delivered to the importer, thus going into consumption. Subsequently a special agent of the Treasury Department made a report to the collector, stating that the importer had paid a larger sum for the poles in Canada than the price at which they were invoiced and entered; and he gave a statement to that officer, purporting to set out in detail the prices at which each of the importations was purchased. The collector assumed this state of facts to be correct, and without having exercised his right to order a reappraisement prior to the goods going into consumption, reliquidated each of the entries upon the basis of the values reported by the special agent, thus ignoring the invoice and entered value. In explanation of this course he observes:

"I base my decision in ordering a reliquidation on the grounds that it was the duty of the importer to furnish this office with a correct invoice. By failing to do this he perpetrated a fraud on the Government, and in consequence I had a right to cancel the first liquidation and order a reliquidation."

The importers insist that the action of the collector was unauthorized by law, and that the original liquidation, made upon the basis of the appraised value, confirming that stated in the invoices and entries, was correct. The only testimony offered at the hearing was that of James B. Farwell, who was the owner of the telegraph poles, and who had purchased the goods in Canada prior to selling them to the Western Union Telegraph Company, who are the protestants in this case. This testimony is to the effect that the goods in question were purchased at various railroad stations and villages in Canada at about 10 per cent less than the entered values. In corroboration of this, his original books of entry were produced before the Board, showing the correctness of this statement. He further testifies that he made a full disclosure of these facts, both to the special agent and the local appraiser who appraised the merchandise, and that he made no concealments from them whatever.

In our opinion, the action of the collector was tantamount to a new appraisement of the merchandise, which he was without legal authority to make. As observed by this Board in the case of *In re Stewart et al.* (G. A. 4015)—

"An appraisement of imported merchandise made by a local appraiser in a case of which he has jurisdiction is final and conclusive, unless an appeal is taken from his decision by the importer or the collector in the mode and time prescribed by law. He can not himself lawfully make a new appraisement. (*In re The American Sugar Refining Company* G. A. 3292; note also T. D. 17007.) Much less can the collector make such appraisement, or make a reliquidation based on such newly ascertained values, with or without the concurrence of the local appraiser. * * * The importers, moreover, were entitled to a hearing, after notice in due course of legal procedure, as to each separate importation. The importer must be "afforded such notice and hearing as enables him to give his views and make his contention in respect to the value of his goods." (*Origet v. Hedden*, 155 U. S., 228; 15 Sup. Ct. Rep., 92.) The testimony before the Board shows that these advances of values, on which the various reliquidations were predicated, were made without proper notice or other due process of law. * * * The authority conferred by section 21 of the act of June 22, 1874, which authorizes reliquidations of entries in certain cases, clearly has no reference to a case like this, involving the unauthorized raising of values which had been finally ascertained by a lawful appraisement. (*Beard v. Porter*, 124 U. S., 437; *Gandolfi v. United States*, C. C. A., 74; *Fed. Rep.*, 549; *In re Ford*, G. A. 3167.)"

Also *In re Mallouk* (G. A. 2754).

The principles settled by the Board in the above-mentioned cases are fully sustained by the authorities. See *United States v. Morewood* (94 *Fed. Rep.*, 639), decision of circuit court for southern district of New York, from which the Government took no appeal (T. D. 21332); *Wills v. Russell* (30 *Fed. Cas.*, 70).

We do not overlook the fact that the goods had gone into consumption, and that, being no longer in the custody of the collector, that officer had probably waived his right to call for a reappraisement under the provisions of section 13 of the customs administrative act of June 10, 1890, inasmuch as a reappraisement could not be lawfully held without having the goods before the appraising officers (*United States v. Loeb*, 107 *Fed. Cas.*, 692; 46 C. C. A., 562). What would be the remedy of the Government in a case where the collector supposed a fraudulent invoice had been laid before him and acted on, and the goods had passed out of his control, we are not called upon to decide. (*United States v. Eighty-two Packages of Glass*, 25 *Fed. Cas.*, 996; *United States v. Nineteen Bales of Tobacco*, 112 *Fed. Rep.*, 779.) Under the facts as developed at the hearing the importer would seem to be acquitted of any fraudulent intention.

The protests are sustained and the collector's decision in each case is reversed, with instructions to reliquidate the entries upon the basis of the appraised value, as ascertained by the local appraiser, such basis of liquidation, however, to be in no instance less than the invoice or entered value.

EXHIBIT 11.—(23873—G. A. 5180)—Brass skimmings.

Brass skimmings is a variety of scrap brass, and, being fit only for remanufacture, is entitled to free entry under paragraph 505, act of July 24, 1897. Such merchandise is not dutiable under paragraph 183 as metal unwrought.

Before the U. S. General Appraisers at New York, July 15, 1902.

In the matter of the protest, 52240 b-9, of Jas. Caldwell, jr., against the decision of the collector of customs at Detroit, Mich., as to the rate and amount of duties chargeable on certain merchandise, imported per Grand Trunk Railway, and entered December 31, 1901.

Opinion by FISCHER, general appraiser.

The merchandise in question consists of so-called "brass skimmings." It was originally returned by the local appraiser as "tin dross," and was subsequently

returned as "scrap copper fit only for remanufacture." The collector originally passed the merchandise as "brass skimmings free" under paragraph 505 of the act of July 24, 1897, but on liquidating the entry assessed duty thereon at the rate of 20 per cent ad valorem under paragraph 183 of said act as metal unwrought.

The importer claims that said merchandise is entitled to free entry under paragraph 505 of said act as "brass fit only for remanufacture."

It satisfactorily appears that these so-called brass skimmings are recognized in trade as a cheap grade of scrap brass and valuable only to the extent of the copper which may be contained therein, and are fit only for remanufacturing and can be put to no other use. Brass is a composition of copper and zinc, and when subjected to a refining process the copper alone is recovered. Skimmings, being a variety of brass and being fit only for remanufacturing purposes, are clearly of the class of merchandise which Congress declared in paragraph 505 should be admitted free of duty.

This case differs from G. A. 4846. There the article passed upon was tin dross, and the Board held that as it was not tin in either of the forms provided for in paragraph 683 it was not entitled to free entry. The provision covering the merchandise before us in this case differs materially from 683. Paragraph 505 makes no restriction as to the form or shape of brass or old brass, but limits it only to such brass as is fit only for remanufacture.

We find that the merchandise is brass skimmings, that it is a variety of brass, and that it is fit only for remanufacture. The protest is accordingly sustained and the decision of the collector reversed.

EXHIBIT 12.—(23488—G. A. 5069)—*Pumice-stone bricks.*

Scouring bricks made of ground pumice stone and sand, mixed and pressed into different sizes, are dutiable at the rate of \$6 per ton under paragraph 92, act of July 24, 1897, by similitude to pumice stone wholly or partly manufactured.—*Waddell v. United States* (not reported) followed; G. A. 4145 reversed.

Before the U. S. General Appraisers at New York, January 27, 1902.

In the matter of the protests, 27826 f-11034, etc., of P. H. Petry & Co. *et al.*, against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per vessels and entered on dates as per schedule.

Opinion by FISCHER, general appraiser.

The importers protest against the assessment of duty at the rate of 35 per cent ad valorem, under paragraph 97 of the act of July 24, 1897, on certain scouring bricks made of ground pumice stone and sand, mixed and pressed into different sizes, which are variously described on the invoice, the claim being made, among others, that they are dutiable at the rate of \$6 per ton as pumice stone wholly or partly manufactured, under paragraph 92 of said act, by virtue of the similitude clause.

This question came before the Board in G. A. 4145, and the Board there held that the articles in question were dutiable under paragraph 97, as here assessed. On appeal to the United States circuit court for the southern district of New York, the decision of the Board was reversed, and the court held that the merchandise was dutiable at the rate of \$6 per ton, under paragraph 92 by virtue of the similitude clause, as here claimed. (*Waddell v. United States*, decided February 20, 1900, not reported.)

The opinion of the court (Lacombe, J.) is as follows:

"It seems to me that paragraph 92 of the act of 1897 was not intended to provide for manufactures of pumice stone combined with anything else. It deals with pumice stone wholly or partially manufactured, and pumice stone unmanufactured. I do not think this article is properly within the terms of that paragraph. As to paragraph 97, in view of the decision of the circuit court of appeals in *Dingelstedt v. United States* (91 Fed. Rep., 112), I do not think the article could properly be classified there. But plainly and clearly, under the similitude clause it should be entitled to be assessed at the same duty as that imposed upon pumice stone, because in texture, in the material of which it is composed, and in its use it is substantially similar to the pumice stone, wholly or partially manufactured, of the paragraph in question. Therefore I reverse the decision of the board of appraisers, and hold that the article is dutiable by similitude the same as pumice stone manufactured."

An appeal was taken from this decision to the circuit court of appeals for the second circuit, and that court affirmed, without opinion, the decision of the circuit court. The Department, under date of January 7, 1902 (T. D., 23451), acquiesced in the decision of the circuit court of appeals.

We find that the merchandise described on the invoice as "pumice stones," "artificial pumice stones," "bimssteine," "manufactured pumice stones," or "pumice

stones in bricks," is of the same character as the merchandise passed upon in the case above referred to, and following the decision therein we sustain the protests in so far as they claim under paragraph 92 by virtue of the similitude clause as to merchandise described on the invoices as above. In all other respects the protests are overruled.

EXHIBIT 13.—(23872—G. A. 5179)—*Tin dross—Tin grain.*

The terms "tin dross," "tin ash," "black grain tin," "black oxide of tin," "scruff," as used in trade and commerce, designate and include only one class of merchandise. Such terms are used in commerce and trade interchangeably and comprise the articles described in paragraph 683, act of July 24, 1897, as "black oxide of tin" and "grain" tin. Tin dross is entitled to free entry under said paragraph as black oxide of tin or grain tin. G. A. 4846 reversed.

Before the U. S. General Appraisers at New York, July 14, 1902.

In the matter of the protest, 109 h-5452, of Marks, Lissberger & Son, against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per coastwise and entered March 4, 1902.

Opinion by FISCHER, general appraiser.

The merchandise in question consists of so-called tin dross. It was returned by the local appraiser as "tin dross as metal unwrought," and duty was assessed thereon at the rate of 20 per cent ad valorem under the provisions of paragraph 183 of the act of July 24, 1897. The importers claim that the merchandise is entitled to free entry under the provisions of paragraph 683 of said act.

A sample of the merchandise was submitted to the chemist in charge of the laboratory at the port of New York, and he reports as follows:

"The sample consists of tin dross containing no lead. It is composed of metallic tin in grains and tin oxide discolored and impure. Total amount of impure metallic tin, 80⁵⁷/₁₀₀ per cent."

It appears conclusively from the evidence before us that tin dross is generally recognized and known commercially as "black grain tin," "black oxide of tin," "scruff," "tin ash," and "tin dross," the terms being synonymous and interchangeably used in the trade, and that there is no other nor different form of grain tin imported into this country. "Black grain tin" and "black oxide of tin" are designations commonly used in the commerce and trade of this country to describe all oxides of tin that are not recognized as commercial stannic acid.

This Board passed upon the precise question raised by this protest in G. A. 4846. In that case it was held that tin dross was not tin in one of the forms provided for in paragraph 683, and the assessment of duty thereon under paragraph 183 as a metal unwrought was sustained. No testimony was introduced in that case to show the true character of the article in trade and commerce, and the Board, on the undisputed fact that the article was tin dross, held as above shown. With the testimony now before us, the case is presented in a new light, and as it is indisputably shown that tin dross is tin grain or black oxide of tin, it is clear that the merchandise is one of the class of articles specifically provided for in paragraph 683, and we so find.

The protest is sustained and the decision of the collector reversed.

EXHIBIT 14.—(23378—G. A. 5031)—*Blue-print paper.*

Paper used for making blue-print paper is not dutiable as plain basic photographic paper under paragraph 398, act of July 24, 1897. Such papers are of the class suitable for printing books and are dutiable under paragraph 396 if valued above 5 cents per pound at the rate of 15 per cent ad valorem.

Before the U. S. General Appraisers at New York, November 21, 1901.

In the matter of the protests, 84257 f, etc., of Paul Puttmann, against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per the vessels and entered on the dates named in the schedule.

Opinion by FISCHER, general appraiser.

The merchandise in question consists of paper used for making blue-print and black-print paper. It was returned by the local appraiser as "basic photographic paper," and duty was assessed thereon at the rate of 3 cents per pound and 10 per cent

ad valorem under the provisions of paragraph 398 of the act of July 24, 1897. It is claimed to be properly dutiable under the provisions of paragraph 396 of said act at the rate of 15 per cent ad valorem as paper valued above 5 cents per pound, suitable for printing books and newspapers.

The question presented for our consideration by these claims is precisely similar to one passed upon by this Board in the case of the Pittsburgh Blue Print Company, in protest 46232 *b* (unpublished), decided January 11, 1901, adversely to the Government.

In view of the fact that the question has been many times presented to us for consideration since said decision, we once more fully discuss the questions involved for the purpose of publishing our views for future reference.

That the papers in dispute in that case were suitable for making paper commercially known as blue-print paper was practically undisputed. In the light of all the testimony before us, however, it was clear that the paper was not plain basic photographic paper for albumenizing, sensitizing, or baryta coating. It was, therefore, not dutiable as assessed, and the remaining question to be decided was whether or not the paper was suitable for printing books and newspapers.

On this point the evidence before the Board, taken on the hearings had upon various protests of similar character, was somewhat conflicting. Upon such hearings many witnesses testified. One witness, a domestic manufacturer, and another, a resident agent of domestic mills, testified unequivocally that they sold papers of similar character to the samples before us solely for printing books and that they were suitable for that purpose. The testimony on behalf of the Government was less positive. One domestic manufacturer testified that some of the classes of paper before us in that case were not suitable for printing books because they were sized too highly, and that others of said papers were not suitable because they were not opaque. Another witness, the agent of several mills, testified that he did not deal in book paper, but believed the papers in question were not suitable for printing books because some were too thin; he expressed the opinion, however, that the hard sizing did not unfit them for book printing. Both of these witnesses testified that the papers in question were blue-print papers.

The weight of all the testimony before us was to the effect that the papers were suitable for printing books, and we so found.

The Treasury Department by letter dated April 29, 1901, directed to the collector of customs at the port of New York (unpublished), acquiesced in the decision of the Board in the Pittsburgh Blue Print Company case hereinbefore referred to.

Following that decision, we sustain the protests herein and reverse the decisions of the collector.

EXHIBIT 15.—(23540)—*Tutuila*.

Merchandise shipped from Tutuila not subject to tariff laws imposing duties on goods from foreign countries.

TREASURY DEPARTMENT, *February 25, 1902.*

SIR: Referring to your letter of December 18 last, transmitting the protest of John Effinger (173 *a*) against your action in assessing duty on certain merchandise shipped to your port from Pago Pago, Tutuila, and covered by entry No. 1854, I inclose herewith, for your information, copy of an opinion rendered by the Attorney-General of the United States, wherein he states that our tariff laws, imposing duties upon goods from foreign countries, are not applicable to goods arriving from Pago Pago. You will be governed accordingly.

Respectfully,
(8918 *k*.)

O. L. SPAULDING,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *Honolulu, H. I.*

[Opinion of the Attorney-General.]

DEPARTMENT OF JUSTICE,
Washington, D. C., February 17, 1902.

SIR: I have received your letter of the 10th instant, asking my opinion upon the question "Whether merchandise shipped from Pago Pago, Tutuila, is entitled to free entry in view of the convention concluded by the United States, Great Britain, and Germany, on December 2, 1899."

If Pago Pago is not a foreign port, then, according to the recent decisions of the Supreme Court, the law imposing duties upon goods imported into the United States does not impose a duty upon goods brought from that place.

The privilege of establishing, at the harbor of Pago Pago, a station for coal and other naval supplies for our naval and mercantile marine, was obtained by treaty of 1878 with Samoa and a deed made in pursuance thereof.

By recent events, including the making and executing of a treaty between Great Britain, Germany, and the United States, the island of Tutuila, of which Pago Pago is a port, has come under the control and into the possession of the United States. It is a small island, with but three or four thousand inhabitants, has been separated politically from the remainder of the Samoan group, the authority of the King of Samoa over it is at an end, and it has no government but that of a naval officer appointed by United States authority, except local town governments. By the treaty referred to the exclusive sovereignty of the United States over it appears to be asserted by us and recognized by Great Britain and Germany, which nations formerly shared with us a protectorate.

I find that on December 6, 1900, the Department of State, whose opinion is entitled to great weight in interpreting the effect of its own negotiations and proceedings in such a case, expressed the view that Pago Pago is not a "foreign port or place" within the meaning of the law imposing a tonnage tax upon vessels, and on December 8, 1900, two days later, your own Department (T. D. 22661) ruled that such a tax was not collectible upon a vessel from Pago Pago. Among the inclosures of your letter to me is one from the Secretary of State, advising you that "the islands of Tutuila and Manua, being in the exclusive possession and control of the United States, should be considered as domestic territory in the sense in which and to the extent that Porto Rico was so, immediately before the passage of the statute providing a government therefor."

In view of these things I am of opinion that our tariff laws, imposing duties upon goods from "foreign countries," are not applicable to goods arriving from Pago Pago.

A practical question arises from the provision of the tripartite treaty referred to, that "each of the three signatory powers should continue to enjoy, in respect of their commerce and commercial vessels, in all the Islands of the Samoan group, privileges and conditions equal to those enjoyed by the sovereign power, in all ports which may be open to the commerce of either of them." That is to say, it is possible that German and British merchants may attempt, under cover of this provision, to carry goods via Pago Pago into some of our other ports, since, according to the doctrine laid down in *Dooley v. United States* (182 U. S.), and other cases, goods entering Pago Pago from the United States are not dutiable by executive authority, and so as to goods arriving from Pago Pago in the ports of the United States. But this can not alter the status of the ports of Tutuila, nor does it present any difficulty which Congress and your Department can not easily deal with. The treaty neither stipulates for free entry into Pago Pago nor is intended to provide a means for entry into other ports on the terms stipulated in the case of Pago Pago, but only that the same privileges we see fit to accord at Pago Pago to our own commerce and vessels shall be enjoyed by British and German goods and vessels arriving there, and that reciprocally American merchants shall have the privileges in the ports of the British and German islands of the group accorded there to British and German commerce.

Respectfully,

P. C. KNOX, *Attorney-General*.

THE SECRETARY OF THE TREASURY.

EXHIBIT 16.—(24109)—*Act of December 15, 1902, amending section 20, act of June 10, 1890—Withdrawal of tea.*

[Circular No. 140.]

TREASURY DEPARTMENT, *December 19, 1902.*

To officers of the customs and others concerned:

The following act of Congress, approved December 15, 1902, is published for the information and guidance of all concerned:

AN ACT to amend section twenty of an act entitled "An act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety.

As it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section twenty of an act entitled "An act to sim-

ply the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, be, and the same is hereby, amended so as to read as follows:

"Sec. 20. That any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That the same rate of duty shall be collected thereon as may be imposed by law upon like articles of merchandise imported at the time of the withdrawal: *And provided further*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles."

Tea which shall have been in bonded warehouse not more than three years may be withdrawn for consumption after the 31st instant, without payment of duty under section 10 of the act of April 12, 1902 (T. D. 23670), and the above law.

O. L. SPAULDING, *Acting Secretary*.

EXHIBIT 17.—(23747—G. A. 5145)—*Waste rags for paper stock*.

Waste cotton rags, which are used exclusively in the manufacture of paper and are practically susceptible to no other use are free of duty under paragraph 632, tariff act of 1897, as "rags * * * fit only to be converted into paper."—*Train v. United States* (113 Fed. Rep., 1020) and *In re Lewy* (G. A. 5078) distinguished.

Before the U. S. General Appraisers at New York, May 23, 1902.

In the matter of the protests, 51729 *b*—51828 *b*, of P. McGettrick, consignee for G. B. Brooks, against the decision of the collector of customs at Burlington, Vt., as to the rate and amount of duties chargeable on certain merchandise imported per railroad and entered February 3 and February 10, 1902.

Opinion by SOMERVILLE, general appraiser.

The present importations were made under the tariff act of July 24, 1897. The following paragraphs in the free list of this act are pertinent to the issue raised by the protests:

"632. Paper stock, crude, of every description, including all grasses, fibers, *rags* (other than wool), waste, including jute waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, including old gunny cloth and old gunny bags, fit only to be converted into paper.

"648. Rags, not otherwise specially provided for in this act."

The articles under consideration were assessed for duty under paragraph 463, which reads as follows:

"463. Waste, not specially provided for in this act, ten per centum ad valorem."

The claim made in the protests is that the goods are cotton rags, which are fit only to be converted into paper; that they are used exclusively as paper stock, and that they are free of duty under said paragraph 632. The goods are variously invoiced as "No. 1, white rags," "canton flannels," and "dark prints."

We find from the testimony taken at the hearing that all of these goods are commonly known as cotton rags, and are so recognized in the trade; that they consist of small fragments of cotton cloth of various kinds, some white and some colored, and that the percentage of comparatively large pieces contained in the importations is very small, and appears to be accidental. If there be a trade meaning attached to the word "rag," it does not appear to differ from the ordinary one which is defined to be "A fragment of cloth torn or partly torn from its original connection; especially a worn, frayed, or torn bit of garment."—(Standard Dictionary.)

We further find that these rags are used solely for the manufacture of paper, and are practically susceptible of no other use, being sold exclusively to paper manufacturers as paper stock. For this reason the articles fall within the scope of said paragraph 632, rather than of paragraph 648, which enumerates "rags not otherwise specially provided for" in the present tariff act. The examiner of similar merchandise at the port of New York testifies that such rags are passed at this port free of duty as paper stock, and that he knows of no other use to which the goods can be put. We hold, accordingly, that the merchandise is especially provided for in said paragraph 632 as "rags * * * fit only to be converted into paper." It is in this quality of being unfit for other purposes that the merchandise now under consideration differs from that which was the subject of the decision of the circuit court of appeals for the second circuit in the case of *Train v. United States* (113 Fed. Rep., 1020.) The merchandise in that case consisted of waste bagging which was shown

by the evidence to be used extensively for other purposes than in the manufacture of paper. Note Board decision *In re Lewy* (G. A. 5078). We sustain the protests and reverse the decision of the collector, instructing him to reliquidate the entries in accordance with this decision.

EXHIBIT 18.—(23769—G. A. 5156)—*Drugs—Marshmallow or althea root.*

Marshmallow or althea root from which the epidermis has been removed, and which has been cut up into small pieces, is free of duty under paragraph 611, tariff act of 1897, as "marshmallow or althea root, * * * natural or unmanufactured," though this is not the crudest form in which such root is imported, and it is therefore not dutiable under paragraph 20 of said act as drugs "advanced in value or condition."—*In re Hilliers' Sons Company* (G. A. 4272) followed.

Before the U. S. General Appraisers at New York, June 3, 1902.

In the matter of the protest, 87511 f-6215, of McKesson & Robbins, against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise imported per *Batavia* and entered March 20, 1901.

Opinion by SOMERVILLE, general appraiser.

The merchandise consists of althea or marshmallow root, from which the epidermis has been removed, and which has been cut up into small pieces. It was classified as dutiable at the rate of one-fourth of 1 cent per pound and 10 per cent ad valorem under paragraph 20, tariff act of 1897, by virtue of the provision for roots "which are drugs and not edible, but which are advanced in value or condition by refining, grinding, or other process, and not specially provided for." The protestants contend that the article is free of duty under paragraph 611, which reads as follows:

"611. Marshmallow or althea root, leaves or flowers, natural or unmanufactured."

The question to be decided, therefore, is whether or not the althea is "unmanufactured," within the meaning of that expression as used in paragraph 611. In the case of *In re Hilliers' Sons Company* (G. A. 4272) the Board decided that the article was unmanufactured, and, being specially provided for in paragraph 611, is thereby taken out of paragraph 20. It was observed in the course of the opinion (by Wilkinson, G. A.):

"Althea root is more commonly imported in large pieces, simply cleaned and dried. The process of cutting the roots into bits increases the value of the merchandise, and were the question between classification under paragraph 548 and under paragraph 20 there would be room for consideration. But if the althea root is unmanufactured the issue is readily determined. Cutting the root into smaller pieces may enhance its value, but does not make it into anything. The crude material is rendered more desirable, but it is yet unmanufactured."

Unpublished decisions of the board which followed this case were appealed from (T. D. 20625), but were affirmed without opinion by the circuit court for the southern district of New York in *United States v. Parke and United States v. McKesson* (suits 2884 and 2885, decided March 11, 1902), the merchandise being held to be free of duty under said paragraph 611.

On the authority of the cases cited we sustain the protest and reverse the decision of the collector, with instructions to reliquidate the entry accordingly.

EXHIBIT 19.—(24173—G. A. 5266)—*Marjoram and thyme leaves free as crude drugs, not spices.*

Marjoram and thyme leaves are not spices, but are known and recognized commercially as herbs, and are drugs. Such articles, being crude and inedible, are free under paragraph 548, act of July 24, 1897.

Articles used to flavor or spice food are not edible in the ordinary sense or according to common understanding.—*Cruikshank v. United States* (59 Fed. Rep., 446) followed; G. A. 4292 (T. D. 20208) cited and followed.

Before the U. S. General Appraisers at New York, January 16, 1903.

In the matter of the protests, 91361, 91865, 92053 f, 192 and 4123 h, of S. Oppenheimer & Co., Stallman & Fulton Company, and D. R. James & Bro., against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per *Pennsylvania*, *Suevia*, *Trojan Prince*, *Georgie*, and *Nomadic*, and entered August 2, 23, and 27, 1901, and January 17 and April 23, 1902.

Opinion by FISCHER, general appraiser.

The protests relate to marjoram and thyme leaves, returned by the local appraiser as "spices not specially provided for," and assessed for duty at the rate of 3 cents per

pound, under the provisions of paragraph 287, act of July 24, 1897. The claim is made, among others, that the goods are not spices, but are crude, nonedible drugs, entitled to free entry under the provisions of paragraph 548 of said act.

A great deal of testimony was adduced at the hearing, and clearly established the fact, practically uncontradicted, that marjoram and thyme leaves are not spices. It appears that the list of articles commonly and commercially recognized as spices includes cinnamon, cloves, pepper, nutmeg, allspice, and mace, a class of articles having an aromatic, pungent, vegetable character and used to flavor or give zest to food and certain beverages, but never includes marjoram and thyme leaves.

The classification of the merchandise made by the collector is therefore incorrect, and it becomes pertinent to inquire whether the articles fall within the provisions of paragraph 548, which reads as follows:

"Drugs, such as barks, beans, berries, balsams, buds, bulbs and bulbous roots, excrescences, fruits, flowers, dried fibers and dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are drugs and not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process, and not specially provided for in this act."

The testimony overwhelmingly shows that marjoram and thyme leaves are herbs known as drugs, and it is admitted that they are in a crude state not advanced in value or condition by any process. The sole remaining question therefore is as to whether or not they are edible.

It can not be presumed that the limitation of the paragraph to such drugs as are not edible infers that all of the articles enumerated therein may have species or varieties which are edible. Barks, dried insects, gum resin, lichens, nutgalls, and woods used exclusively for dyeing have not edible varieties. The words "not edible" were undoubtedly inserted for the purpose of excluding from this paragraph such crude articles as might fall within the category of drugs and yet be "edible" within the meaning of that term. Among such would be certain nuts, vegetables, beans, berries, and fruits dutiable under various paragraphs in Schedule G, all of which, if drugs, would fall within paragraph 548 if not edible.

That the word "edible" must be taken in its ordinary meaning and that spices are not edible within the meaning of that word as used in this paragraph is determined by the case of *Cruikshank v. United States* (59 Fed. Rep., 446), decided by the circuit court of appeals. The court said:

"The learned judge who decided the case in the circuit court was of opinion that spices were within the category of edible things, and that Congress must have meant to exclude from the exemption all spices edible in the sense in which spices are edible, as a sauce, a condiment, or a relish. * * *

"We can not suppose that Congress intended to admit spices free of duty, and at the same time to exclude from the exemption all spices which are edible in the sense in which every spice is edible. Many of the articles enumerated in the paragraph are those having well-known edible qualities. Thus there are beans, buds, bulbous roots, fruits, dried fibers, grains, gums, herbs, leaves, nuts, and vegetables, all of which include esculent varieties. Many of the articles enumerated in the paragraph are not edible in any sense, such as dried insects, gum resin, lichens, mosses, seeds of morbid growth, and woods used exclusively for dyes. It is reasonable to suppose that Congress used the term "edible" in its ordinary sense, and intended to exclude from the exemption such of the enumerated articles as are edible according to common understanding."

The evidence shows that the leaves here in question are used chiefly for the purpose of flavoring and seasoning, and are largely used by butchers for the purpose of correcting any bad taste in meat and as a preservative, and it therefore follows that they are not edible in the ordinary sense of the word, and therefore come within the ruling in the case above referred to.

This Board held in G. A. 2373 (T. D. 14615) that ground thyme imported in bottles (a vegetable substance with an aromatic odor and pungent taste), used for culinary purposes, was a spice. In G. A. 4292 (T. D. 20208), the Board held that laurel, marjoram, and thyme leaves were not spices, and that they were entitled to free entry as crude, nonedible drugs. The Treasury Department in T. D. 23083 expressed the opinion that G. A. 2373 was not overruled by G. A. 4292, although in the latter opinion the Board said that "evidence in this case leads to the conclusion that the ruling in G. A. 2373 was erroneous" and the Department directed that thyme and marjoram ground, put up in bottles and used for seasoning foods, be assessed as spices, and that such articles be distinguished from marjoram and thyme leaves, crude. In view of the fact that the merchandise before us is crude, it is unnecessary to dis-

cuss the question raised by the Treasury Department, as the article is dissimilar to that passed upon in G. A. 2373, and is similar to that passed upon in G. A. 4292.

We find—

1. That marjoram and thyme leaves are herbs and not spices.
2. That they are crude, nonedible drugs.

We accordingly hold that the merchandise is free of duty under paragraph 548, and sustain the protests as to this claim, reversing the decisions of the collector.

EXHIBIT 20.—(24288—G. A. 5298)—*Tea coverings.*

Tea canisters of the kind passed on by the United States circuit court for the northern district of Illinois in *Collector v. Jaques* (unreported) are the usual and necessary coverings for tea.

Before the U. S. General Appraisers at New York, March 11, 1903.

In the matter of protests, 42532, 43182, 44210, and 44211b, of F. F. Jaques Tea Company and William R. Manierre, against the decision of the collector of customs at Chicago, Ill., as to the rate and amount of duties chargeable on certain merchandise imported per *Tacoma*, *Idzumi Maru*, *Irene*, and *Kinshin Maru*, and liquidated September 21 and November 7, 1899, and February 13 and March 2, 1900.

Opinion by SOMERVILLE, general appraiser.

The only question raised by these protests is whether the merchandise in question, which consists of tea, is packed in usual or unusual coverings. The collector was of opinion that they were unusual, within the meaning of section 19 of the customs administrative act of June 10, 1890, and therefore subject to an additional duty of 45 percent as manufactures of metal, under paragraph 193 of the tariff act of 1897. The importers claim that the articles are the usual and necessary coverings of imported tea, and are, properly, free of duty, according to the rule stated in Leggett's case (66 Fed. Rep., 300; 13 C. C. A., 450) and *In re Irsch*, G. A. 3350 (T. D. 16831). (See, also, *Karthauss v. Frick*, 14 Fed. Cas., 136.)

The evidence shows that the canisters are composed of tin and paper contained in wooden boxes, and that their dimensions are about 14 inches by 2 feet; that they hold from 80 to 100 pounds of tea, and that they have been used in the tea trade for the past thirteen or fourteen years. They are of the same general description as those passed on by the United States circuit court for the northern district of Illinois in the case of the *Collector v. Jaques* (T. D. 23040), where that court held such canisters to be free of duty as usual coverings, and affirmed an unpublished decision of this Board to the same effect. They seem to be somewhat different from those which formed the subject of Siegfried's case, decided by the circuit court for the northern district of California, per Morrow, J., June 27, 1901. That decision reversed the ruling of this Board (*In re Siegfried*, G. A. 4358—T. D. 20702), and held that certain canisters of tin, protected by letters patent of the United States, were specially designed for use other than in the bona fide transportation of tea to this country, and were not entitled to free entry. (See our decision of this date *In re Southern Pacific Company*, G. A. 5299.)

Following the decision in Jaques's case, above mentioned, we sustain the protests and reverse the decision of the collector, instructing him to reliquidate the entries accordingly.

EXHIBIT 21.—(24218—G. A. 5279)—*Seeds—Dried pease.*

SEED PEASE.—The term "seed pease" in paragraph 250, tariff act of 1897, applies to selected varieties of pease ordinarily known as vegetable seeds, which are sold under various fancy names, and are planted in gardens and on truck farms to raise green pease used as food for table or culinary purposes.

BLACK-EYED MARROWFAT and WHITE-EYED MARROWFAT PEASE.—Dried pease of these varieties, chiefly used as seed to raise pease for culinary purposes in the form of green pease, are dutiable as seed pease, at 40 cents per bushel, under said paragraph 250.

FIELD PEASE.—The Canadian field pea, sometimes called the "Canadian beauty" pea, which is adapted to the purposes of raising ensilage and forage for cattle, or for enriching the soil by being plowed under, and which is imported almost exclusively for manufacturing purposes such as the making of split pease for soup, and for other consumption purposes not culinary, can not be classified as a seed pea, but is dutiable when in a dried state, under the same paragraph at 30 cents per bushel, as "pease, dried, not specially provided for."

Before the U. S. General Appraisers at New York, February 10, 1903.

in the matter of the protests, 51386 *b*, etc., of A. S. Begg, for J. B. Rice Seed Company *et al.*, and I. McNiven, for Cleveland Seed Company, against the decision of the collectors of customs at Port Huron, Mich., and Niagara Falls, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per cars and entered on dates named in schedule.

Opinion by SOMERVILLE, general appraiser.

The importations covered by each of the seven protests under consideration consist of naturally dried pease of the particular varieties hereinafter described, all of which were assessed for duty as "seed pease," at 40 cents per bushel of 60 pounds, under paragraph 250 of the present tariff act of 1897, which reads as follows:

"250. Pease, green, in bulk or in barrels, sacks, or similar packages, and seed pease, forty cents per bushel of sixty pounds; pease, dried, not specially provided for, thirty cents per bushel; split pease, forty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound."

The claim made in each case is that the articles are not "seed pease," but are "pease, dried, not specially provided for," and are dutiable under said paragraph at 30 cents per bushel.

The importation included in protest 51920 *b* (A. S. Begg) consists of what is known as a "white-eyed marrowfat" pea; that covered by protests 51386-89 *b* (A. S. Begg) is known as the ordinary "black-eyed marrowfat." The goods covered by protests 52761 *b* (Cleveland Seed Company) and 53325 *b* (A. S. Begg) consist of what is known as the Canadian field pea, sometimes called the "Canadian beauty" pea.

The question which is presented for decision is whether the pease under consideration, or any of them, are "seed pease" or "pease, dried, not specially provided for," within the meaning of said paragraph 250.

The testimony of the witnesses taken at the hearing, which includes that of a number of reputable merchants engaged in the seed trade, satisfactorily shows that there is a distinction in the trade between pease, which, on the one hand, are ordinarily known as vegetable seeds, sold under various fancy names and planted in gardens and on truck farms to raise green pease used as a food for table or culinary purposes, and those which, on the other hand, are mostly of ordinary varieties, planted on farms in large quantities for the purpose of raising ensilage and forage, or for enriching the soil by being plowed under. Pease of this variety are generally placed by seedmen in their catalogues under the head of "forage, economical and miscellaneous seeds," as distinguished from others advertised as "vegetable seeds."

The "black-eyed marrowfat" and "white-eyed marrowfat" pease above described fall under the head of vegetable seeds, and are so catalogued by seed merchants, being quoted at a retail price of about \$3 per bushel. It appears from the evidence that these pease are chiefly raised for culinary purposes, being used on the table in the form of green pease. They are used for other purposes to a limited extent.

The Canadian field pea, on the contrary, is imported chiefly and almost exclusively for manufacturing purposes, such as to be made into split pease for soup, which is done by splitting machines, and for various other uses. They are also ground as food for cattle and stock, and are used to adulterate coffee, and for numerous purposes other than culinary. The following extract is taken from Thorburn's seed catalogue for 1902, page 52, under the head of "Miscellaneous seeds."

"Pease.—Canadian field. Valuable for northern climates, for cattle feeding, especially for milch cows. It also makes fine ensilage. It is sown broadcast in the spring and harrowed in."

The price quoted is \$1.50 per bushel.

It generally appears from the evidence taken in this case that nearly all dried pease, even if several years old, will germinate, and the fact of germination does not determine the question whether they fall in the category of seed pease; that seed pease are usually selected varieties, sold under fancy names for growing in gardens to produce green pease suitable for use as food on the table. The attention of Congress was called to this difference between field pease and seed pease. (Tariff hearings before the Committee on Ways and Means, 2d sess., 54th Cong., 1896-97, vol. 1, p. 944.) Referring to the competition from Canada in the case of "pease and beans for the garden-seed trade," it was suggested in one of the communications to the committee that the duty on this article should be raised from 20 to 40 cents per bushel, which seems to have been done in the present tariff act. It was said:

"These pease and beans are sold to seed merchants and are used entirely for growing green pease and beans for garden vegetables which are sold in our cities and villages in the green state."

Another persuasive reason for this conclusion as to the intent of Congress is found in the association for tariff purposes of "green pease," which are known to be for

culinary uses, with "seed pease" in said paragraph 250, and the further fact that these varieties are each made dutiable at the same rate, viz, 40 cents per bushel.

Apply this test, which is supported by the testimony, we find as facts:

1. That the "black-eyed marrowfat" and "white-eyed marrowfat" pease covered by protests 51386-9 *b* and 51920 *b* (A. S. Begg) are seed pease, and we hold that they are dutiable at 40 cents per bushel, under said paragraph 250, as assessed by the collector.

2. That the Canadian field pease covered by protests 52761 *b* (Cleveland Seed Company) and 53325 *b* (A. S. Begg) are not "seed pease" within the meaning of that phrase as used in the tariff act, but are "dried pease," dutiable at 30 cents per bushel, as claimed by the protestants, under the same paragraph.

Protests 52761 *b* and 53325 *b* are accordingly sustained, and the collector's decision reversed, with instructions to reliquidate the entries accordingly. Protests 51386-9 *b* and 51920 *b* are overruled, with an affirmance of the collector's decision.

EXHIBIT 22.—(23663)—*Household effects.*

[Circular No. 36.]

TREASURY DEPARTMENT, April 14, 1902.

To officers of the customs and others concerned:

Paragraph 504 of the free list of the act of July 24, 1897, provides as follows:

"Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale."

The following synopses of rulings of the Department relative to importations of household effects are published for the information and guidance of all concerned:

1. In the case of household effects accompanying the passenger, such effects must be examined by the proper officer of the customs, and, after exacting the declaration prescribed in paragraph 5, all nondutiable articles may be passed without entry. Duty should be collected, without requiring regular entry, upon all dutiable articles found among the passengers' effects, a receipt given on Cat. No. 1012 for the amount paid, and a daily report made to the collector on Cat. No. 1013, this report to be treated in the collector's accounts as an informal entry. If, however, the value of the dutiable goods found among the effects exceed \$100, formal entry must be made by the owner. (Sec. 2802, Rev. Stat.; T. D. 10696.)

2. Articles subject to duty found among the household effects of a person arriving in the United States, which were not, at the time of making entry of such effects, mentioned to the collector before whom the entry was made, by the person making entry, are forfeitable, and the owner is liable to a penalty of treble the value of the dutiable articles. (Sec. 2802, Rev. Stat.; T. D. 7344.)

3. In all cases where household effects do not accompany the owner, entry must be made on Form Catalogue No. 611.

4. Household effects are defined as articles which pertain to a person as a householder or to a family as a household, but do not include articles used in professional or business pursuits. (Arthur v. Morgan, 112 U. S., 495; T. D. 8968, 13899, 14466.)

5. Declaration of the owner will be required in the following form:

Declaration on free entry of books and other household effects of persons or families from foreign countries under paragraph 504 of the act of July 24, 1897.

(This declaration may be taken before any person authorized to administer oaths. T. D. 17588, 18038, 18206, 19009, 19215.)

PORT OF ————.

I, ————, do solemnly, sincerely, and truly declare that I, ————, arrived in the United States in ———— from ———— on or about ————, 19—; that the articles enumerated in the annexed entry, imported by me in the ———— from ————, are household effects (not merchandise) which were owned and used by me or my family abroad as such for not less than one year previous to the importation thereof, and are not, directly or indirectly, imported for any other person or persons, and are not intended for sale.

Declared to this ————, 19—, before me.

_____.

6. No person but the owner can make declaration for household effects. (T. D. 17116, 22024.)

7. In all cases where the value of the effects exceeds \$100, a consular invoice will be required. (T. D. 21872.)

8. Where household goods arrive in the United States, unaccompanied by the owner, a bond may be given by the consignee for the production of the necessary oath within one year. (Secs. 2799, 2800, Rev. Stat.; T. D. 11821, 16440, 17116.) Form of declaration by consignee. (T. D. 13399.)

9. Horses and carriages, harness and saddlery (T. D. 6712, 16730, 17168, 18781), dogs (T. D. 17168), pianos (T. D. 14690, 16347), violins (T. D. 19529), sleighs (T. D. 20523), paintings (T. D. 4134, 5241), safes (T. D. 9703), carriage or traveling clocks (T. D. 7839), billiard tables (T. D. October 29, 1885), bicycles (T. D. 18937, 19365), automobiles (T. D. 22088), cows and dependent calves (T. D. 22565), are classified as household effects.

10. Articles used abroad in business pursuits, such as office safes, office furniture, are not to be treated as household effects. (T. D. 8968, 14466.)

11. A bequest of household effects from relatives abroad to a person in the United States is not free of duty, although the beneficiary may have lived abroad and in association with such relatives. (T. D. 15240, 21883.)

12. Household effects, which have been used abroad a year or more, the owner of which has since died, may be admitted to free entry, upon production to collector at port of entry of letters of administration and declaration. (T. D. 18367.)

13. The provision of law regarding free entry of household effects is applicable alike to citizens of the United States and foreigners. (T. D. 18360.)

14. Guns, canoes, and boats are not to be treated as household effects. (T. D. 19293, T. D. July 26, 1901.)

15. Material for tablecloths, napkins, curtains, and similar goods not made up into house furnishings, are not to be treated as household effects. (T. D. 20623, T. D. November 9, 1885.)

16. No protest is required in case of assessment of duty on household effects. (Sec. 1, act of March 3, 1875; 18 Stat., p. 469; T. D. 18133.)

17. There is no limitation to the value of household effects which may be admitted to entry free of duty if suitable and appropriate for the person or persons bringing the goods. (T. D. 1814.)

18. Household effects are exempt from forfeiture when packed with or accompanying forfeitable goods. (T. D. 7344.)

19. Applications for free entry of household effects may be considered and acted upon by collectors of customs without submission to the Secretary of the Treasury and in all cases the oath or declaration of the applicant may be accepted as evidence of use abroad unless good reason is shown to the contrary. The fact of use abroad for one year or more must be proven to the satisfaction of the collector. The storage abroad of household effects does not fulfill the condition of the law regarding use abroad. (T. D. 458, 8530; T. D. October 21, 1880, July 2, 1883, November 28, 1890.)

20. Household effects of citizens of the United States dying abroad free of duty under paragraph 636 of the act of July 24, 1897. (T. D. 22622—G. A. 4813.)

O. L. SPAULDING, *Assistant Secretary*.

EXHIBIT 23.—(23955—G. A. 5196)—*Statuary*.

Statues cut, carved, or otherwise wrought by hand from a solid block or mass of marble, alabaster, or other material specified in paragraph 454, tariff act of 1897, by a professional sculptor, or under his direction or supervision, are entitled to free entry, under said paragraph, without regard to the purpose for which they are to be used, the degree of artistic merit they possess, or the fact that they are copied from the work of other sculptors.—*Townsend v. United States* (108 Fed. Rep., 801), affirmed by C. C. A., second circuit, in *United States v. Townsend* (112 Fed. Rep., 1023; 113 *ib.*, 442; 50 C. C. A., 680), *Merritt v. Tiffany* (132 U. S., 167), *Tutton v. Viti* (108 U. S., 312) followed; *In re MacFarland* (G. A. 4520), and *In re Bing* (G. A. 4922) reversed or overruled.

Before the U. S. General Appraisers at New York, August 27, 1902.

In the matter of the protests, 30902 *f. etc.*, of Ferdinand Bing & Co. et al., against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per the vessels and entered on the dates named in the schedule.

Opinion by SOMERVILLE, general appraiser.

The importations involved in these protests consist of statuary made of marble or alabaster imported from Italy, which was assessed for duty in each case at 50 per

cent ad valorem, under paragraph 115 of the tariff act of July 24, 1897, as manufactures of marble not specially provided for in said act. The claims relied upon by the protestants are that the articles are dutiable at 20 per cent ad valorem, under paragraph 454 of said act, as "statuary, not specially provided for," or at only 15 per cent ad valorem by virtue of the reciprocal commercial agreement between Italy and the United States, made pursuant to section 3 of the act. (T. D. 22373.)

The term "statuary," as used in the act, is defined in paragraph 454 to "include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as is the professional production of a statuary or sculptor only."

These paragraphs of the present tariff act were construed by the circuit court for the southern district of New York in the case of *Townsend v. United States* (108 Fed. Rep., 801), which case was affirmed on appeal by the circuit court of appeals for the second circuit in *United States v. Townsend* (112 Fed. Rep., 1023; 113 *ib.*, 442; 50 C. C. A., 680). The articles in that case were marble and alabaster busts, and single figures, groups, and bas-reliefs, which were designed for use chiefly for memorial or cemetery and church purposes. They had been assessed for duty under said paragraph 115 as manufactures of marble, at 50 per cent ad valorem, and were claimed to be dutiable at 20 per cent ad valorem, under paragraph 454 of said act, above cited. The following language is used by Judge Cox in rendering the decision of the circuit court:

"The paragraph in question provides that the term 'statuary,' as used in the act, 'shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble.' These importations are cut, carved, and wrought by hand from a solid block of marble. The paragraph further provides that the statuary must be the production of a professional sculptor. I do not understand that the court is precluded in determining what a professional sculptor is by the opinions of gentlemen who are professional sculptors, whether they reside in this country or in the country where the statuary is made. I suppose if we were to define what a professional sculptor is we would say, among other things, that he is a graduate of an art school, a man educated in his profession, and who is capable of making statuary which gives a pleasing and artistic impression to the eye. It is not a question of degree; it is not wholly a question of the opinion which others may entertain of his work. There are good sculptors and there are poor sculptors, just as there are good painters and poor painters. But I think that there can be no question that a picture painted by a graduate of an art school is a painting, although it is far inferior to the work of a Meissonier or a Raphael. So, in this case, these productions may not have all the artistic features that the American sculptors who have testified are capable of putting into marble; but that can not be the test. If that were the test, works of art might be narrowed down to the productions of a few men who are at the head of their profession.

"The fact that these importations are used in cemeteries would also seem to be wholly immaterial. It is not a question where they are used; the question is what they are. And every one who has any knowledge at all upon the subject will recognize that some of the most beautiful statuary in the world is found in the cemeteries. Witness the Pere la Chaise, the cemetery of Genoa, or even Greenwood.

"Nor do I think the question can be determined by the fact, if it be a fact, that these are copies from models made by other sculptors. I suppose that if Mr. Karl Bitter, or any sculptor of recognized ability, should copy the Venus of Milo, or the Dying Gladiator, and send it here, it would be regarded as a work of art, notwithstanding that the model was made centuries ago.

"In this case we have the fact undisputed that each one of the sculptors whose work is in question was graduated from the Carrara School of Art, and so far as appears, that is a well-recognized school. It also appears from the uncontradicted testimony that each one of the statues in question was actually made by the sculptor himself. The model made by him was placed in front of the workman who cut out the rough stone, and afterwards the sculptor put on the finishing touches. It must be that these statues are the work of a professional sculptor within any rule that the court can formulate. If the photographs that are presented here properly represent the importations, as I suppose they do, no one can say that the statues do not have some artistic merit. In other words, I think the new evidence taken in this case differentiates it very materially from the case before the Board, and the court must find as a matter of fact that these particular statues are the work of a professional sculptor and therefore entitled to come under paragraph 454 of the tariff act. This leads to a reversal of the decision of the Board of General Appraisers."

On appeal being taken from this decision to the circuit court of appeals, it was observed by that court (113 Fed. Rep., 442, 443) that "there was a great deal of evi-

dence presented to the circuit court which was not before the Board of General Appraisers" when they decided the case, "and which materially differentiated the case from the one it passed upon."

These decisions reverse the decision of the Board *In re MacFarland* (G. A. 4520), and overrule in effect its decision in the case of *In re Bing* (G. A. 4922). They manifestly construe said paragraph 454 to embrace all statuary, not specially provided for in said act, which is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, alabaster, or other materials there specified, and which is the professional production of a statuary or sculptor, and the result of the artist's own creation, or copies thereof made under his direction and supervision, or copies of works of other artists made under like direction and supervision, as distinguished from the productions of the manufacturer or mechanic. (*Merritt v. Tiffany*, 132 U. S., 167, 169.) As said by the Supreme Court in *Tutton v. Viti* (108 U. S., 312, 313)—

"An artist's copies of antique masterpieces are works of art of as high a grade as those executed by the same hand from original models of modern sculptors."

The Townsend case has been followed by the circuit court for the southern district of New York in a number of other decisions—*Baldwin v. United States* (suit 3011); *Faller v. United States* (suits 3012, 2997), all of which were decided March 10, 1902, without opinion, and have been acquiesced in by the Government. (Note T. D. 23450.)

Considerable testimony was taken in the cases before us in addition to the declarations and certificates attached to the various invoices, and the printed record in the Townsend case (*supra*), having reference to the same class of merchandise, is referred to and made part of the record here. We find from this evidence—

1. That the various articles which are designated in the accompanying schedule are all statuary, cut, carved, or otherwise wrought by hand from solid blocks of marble or alabaster.

2. That they are the professional productions only of the following-named persons, whom we find to be statuaries or sculptors within the meaning of the act as above construed: Fratelli Piazza, Eugenio Battiglia, Andrea Giromella, Giovanni Giromella, Vittorio Pochini, Galileo Pochini, Guido Biagiotti, Adolfo Cipriani, Raffaello Battelli, Fille Vicari, Ferdinand Vichi, Cesare Scheggi, Leopoldo Sanguinetti, Ferdinando Palla, Fidardo Landi, Pietro Masetti, Oscar Spalnach, Ernesto Gazzeri, Enrico Lapini, Gualteri Nicoli, Achille Dagnani, Aristide Jori, Claudio Fucigna, Bianchi Amilecar, Giulio Taddei, Alessandro Marchetti, Alfredo Losi, Gino Guadagni, and Gustavo Baldacci.

The protests are all sustained as to these articles, and the collector's decision reversed, with instructions to reliquidate the entries, reclassifying the merchandise at 20 per cent ad valorem under said paragraph 454, or at 15 per cent ad valorem under said Italian reciprocity agreement, when the protest claims thereunder and the merchandise was imported subsequently to July 18, 1900. As to all other articles than those enumerated in the schedule, the protests are overruled.

EXHIBIT 24.—(23028—G. A. 4921)—*Earthy or mineral substances not decorated.*

Polishing powders composed wholly or in chief value of earthy or mineral substances, silenium in sticks, bath bricks, Putz pomade, Putz extract, and modeling clay composed in chief value of earthy substance, are not dutiable under paragraph 97, act of 1897, but are dutiable as nonenumerated manufactured articles, under section 6 of said act, at 20 per cent ad valorem.—*United States v. Gabriel & Schall*; *United States v. Ramsperger & Co.*, and *United States v. Waddell* (not yet reported), followed.

Before the U. S. General Appraisers at New York, May 4, 1901.

In the matter of the protests, 31025f, etc., of W. L. Strauss & Co., *et al.*, against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per the vessels and entered on the dates named in the schedule.

Opinion by FISCHER, general appraiser.

The merchandise consists of Putz pomade, Putz extract, ground flint, ground feldspar, ground fluorspar, ground kalkspar, ground silenium, ground Cornish or Cornwall stone, ground quartz, silenium in sticks, and bath bricks; also of so-called modeling clay composed in chief value of earthy substance.

The goods were returned by the local appraiser as articles or wares composed wholly or in chief value of earthy or mineral substances, and were assessed for duty at the rate of 45 per cent ad valorem under paragraph 97 of the act of July 24, 1897,

and are claimed, among other things, to be dutiable as unenumerated manufactured articles, at 20 per cent ad valorem, under section 6 of said act.

We find from the evidence, from the return of the local appraiser, and from the papers in the case that the articles are composed either wholly or in chief value of mineral substances and are not decorated, and following the principle laid down by the United States circuit court of appeals in the case of *United States v. Gabriel & Schall* (not yet reported, acquiesced in by the Government in T. D. 22887) and by the United States circuit court for the southern district of New York in the case of *United States v. Ramsperger & Co.*, decided March 28, 1901, affirming G. A. 3280, we hold that the articles in question are not within the provisions of paragraph 97, as assessed, but are dutiable at 20 per cent ad valorem under section 6 as unenumerated manufactured articles.

In G. A. 3096, this Board held that bath bricks were dutiable under paragraph 86 of the act of 1894, which corresponds to paragraph 97 of the present act, but inasmuch as in the case of *United States v. Waddell* the United States circuit court for the southern district of New York in an opinion dated February 20, 1900 (not yet reported), held that pumice-stone bricks were not within the provisions of paragraph 97, we apply the principle there enunciated to the bath bricks here in question.

The protests are sustained as to the claim that the articles are dutiable as unenumerated manufactured articles under section 6 at 20 per cent ad valorem, and overrule the same as to all other claims.

EXHIBIT 25.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, February 16, 1903.

SIR: The Department is in receipt of a report of the United States attorney for the southern district of New York, in which he states that the case of *Swan & Finch Co. v. The United States*, No. 3173, was recently decided in the United States circuit court for that district adversely to the Government.

The merchandise in suit consisted of certain so-called "wool grease," which was assessed for duty as a "rendered oil," 25 per cent, under paragraph 3 of the act of July 24, 1897. The importers protested, claiming the merchandise to be dutiable at the rate of one-half of 1 cent per pound as wool grease under paragraph 279 of the same act, which claim was sustained by the United States circuit court in this case on the evidence presented, following *United States v. Leonard et al.* (108 Fed. Rep., 42).

The Attorney-General advises the Department that no further proceedings will be directed. You are therefore hereby authorized to forward the usual certified statement for refund of the duties exacted in excess in settlement of this case.

Respectfully,

O. L. SPAULDING, *Acting Secretary.*

The COLLECTOR OF CUSTOMS, *New York, N. Y.*

EXHIBIT 26.—(22968—G. A. 4907)—*Sago flour and tapioca flour.*

Sago flour is not sago, crude, and, not being a substance fit for use as starch under the ruling in the case of *Chew Hing Lung v. Wise* (176 U. S., 156), is dutiable at 20 per cent ad valorem as an unenumerated manufactured article under section 6, act of July 24, 1897.—G. A. 4606 modified. Tapioca flour is free of duty under paragraph 677 of said act (G. A. 4661).

Before the U. S. General Appraisers at New York, April 13, 1901.

In the matter of the protests 27117, etc., of *Littlejohn & Parson et al.*, against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per the vessels and entered on the dates named in the schedule.

Opinion by FISCHER, general appraiser.

The merchandise in question consists of tapioca flour, covered by protest 43066f, and sago flour, covered by all of the other protests. Both substances were returned by the local appraiser as "starch," and duty was assessed thereon at the rate of 1½ cents per pound under the provisions of paragraph 285 of the act of July 24, 1897, which reads as follows:

"Starch, including all preparations, from whatever substance produced, fit for use as starch, one and one-half cents per pound."

The importers claim among other things (1) that the tapioca flour is free of duty

under paragraph 677 of said act; (2) that the sago flour is entitled to free entry under the provision in paragraph 652 of said act for "sago, crude;" and as to protests 66916f and 27118f the alternative claim is made that it is dutiable at 20 per cent ad valorem under section 6 of said act as an unenumerated manufactured article.

The question as to tapioca flour was passed upon by this Board in G. A. 4661, citing the decision of the United States Supreme Court in the case of *Chew Hing Lung v. Wise* (176 U. S. 156), following which we sustain protest 43066f as to the claim that the tapioca flour covered thereby is free of duty under paragraph 677.

It is not disputed that sago flour is the result of a process of manufacture, but it is contended that it is still in a crude form for tariff purposes. That Congress did not so consider it and intended to make it dutiable seems to us entirely clear in view of the fact that the specific provision for sago flour which appeared in the free lists of the acts of 1883, 1890, and 1894 has been struck out of the free list of the present tariff act, and only the provision for "sago flour" remains. Congress showed by the use of the two terms "sago, crude," and "sago flour" in the free lists of these three tariff acts that it possessed knowledge of the distinction existing between sago flour and crude sago, and clearly indicated its intention to treat them as separate and distinct articles and to permit free entry of both of them.

In the present act the words "sago flour" have been omitted from the provision in the free list, and it is limited to crude sago. It, therefore, can not, with any degree of reason, be contended that Congress intended to permit free entry of an article that it deliberately struck from the free list. That Congress did deliberately strike out this term is apparent by reference to the statement submitted by the National Starch Manufacturing Company to the Ways and Means Committee (Tariff Hearings before the Committee on Ways and Means, 1896-97, vol. 1, p. 1033). In this statement the writer says:

"In the free list I advise regarding the sago paragraph that it should read, 'sago crude,' thus striking out the words 'and sago flour.' * * * As the changes in tariff legislation have progressed we have got rid of potato flour, root flour, and all the other so-called flours, with the exception of sago flour and tapioca flour. I believe that it is high time that the last two should be wiped off the free list."

It will be noted, by a reference to the various House and Senate bills of the tariff of 1897, that the House apparently acted on the above suggestion and omitted both sago flour and tapioca from the free list, but that the Senate inserted the provision for tapioca in the free list and concurred in the omission of "sago flour" therefrom. But aside from this the evidence before us shows conclusively that the article known as crude or raw sago is quite distinct in character from the sago flour here in question. It appears from the testimony of numerous witnesses, and from samples before us, as well as from official documents introduced in evidence, that the article known as crude sago, as distinguished from sago flour, is largely dealt in in the countries of its production. Exhibit F, a publication issued by the British Colonial Government for the Straits Settlements, and printed at the government printing office in Singapore in the year 1899, records at pages 45, 46, 47, and 48 very large transactions in this raw or crude sago; and there appears also in this publication the report of the transactions in sago flour and in pearl sago, two other varieties or forms of sago, distinguished from raw sago. Exhibit G, an official publication issued by the State Department of this Government in the year 1887, at pages 160 and 161, also reports transactions in these three varieties or forms of sago, and records large dealings in each.

It is, therefore, quite clear to our minds that sago flour is not the crude sago provided for in paragraph 652, and we so find.

If the provision in the present act were similar to that for tapioca, the question before us, as to this side of the case, would be exactly similar to that determined by the United States Supreme Court in the case of *Chew Hing Lung v. Wise* (176 U. S., 156). But the two provisions are totally dissimilar. In the one case, the provision is for tapioca without limitation, and the court held that all forms of tapioca were covered thereby, including the tapioca flour there in question. In the other case, the case at bar, the provision is for "sago crude," and there can be no question that only sago which is crude is covered thereby. Congress dropped that portion of the old provision which enumerated sago flour, leaving in the free list only the provision for crude sago, and by so doing deprived sago flour of the right to free entry and relegated it to the dutiable list. As the Supreme Court said in the *Chew Hing Lung* case—

"The dropping of the root flour from the free list might relegate such flour to the dutiable list. Not so as to tapioca flour, which is still found in the free list."

Following the conclusion that sago flour is not crude sago, we come to the question whether it is dutiable as a preparation fit for use as starch under paragraph 285, as assessed.

The evidence before us shows that sago flour is chiefly and generally used in starching textile fabrics. It appears that in order properly to distinguish each particular process of starching, the trade designates it by a name distinctive of such process. Thus the process of starching the yarns is called sizing, that of starching the fabric in the process of weaving is called filling, and that of starching the completed fabric is called finishing. But each one of these processes it seems is a starching process, the terms sizing, filling, and finishing being used merely to describe each particular branch or process of starching.

The evidence before us in this respect presents this case in a different light from that in which the case was presented in the Chow Hing Lung case. The court in that case said:

"Yet there is nothing in the evidence or in the stipulation to show that the enumerated purposes were starch purposes."

The evidence in this case does show that all the enumerated purposes were starch purposes. The court further said upon this feature of the case:

"We are of opinion that tapioca flour is not a preparation fit for use within the meaning of the statute. The substance in question is not commercially known as starch, nor as any preparation fit for such use. In the markets of the United States it is commercially known as tapioca flour, while the term tapioca includes precisely the same substance. Its use as a starch for laundry purposes is limited to the Chinese on the Pacific coast."

While the language above quoted would seem to distinguish that case from the present case in the light of the evidence before us, yet we are constrained to hold that the processes above described of sizing, filling, and finishing do not constitute starching, in view of the further language of the Supreme Court opinion, which states:

"Sizing cotton goods might perhaps be regarded as somewhat of a starch purpose, as starch is sometimes used in that way. The evidence does not show that this use is general, and the expression "fit for use as starch" would not, in our judgment, include that use. We think it would not, in the ordinary acceptance of the term, be called a starch purpose. Glue would accomplish much the same purpose and might be used therefor."

We accordingly hold that sago flour, not being sago, crude, and not being a preparation fit for use as starch, and being a manufactured article not specially provided for, is dutiable at 20 per cent ad valorem, under the provisions of section 6, as an unenumerated manufactured article.

This conclusion is contrary to our finding in G. A. 4606; but this case is determined on most complete and satisfactory testimony, whereas the case cited was disposed of on only slight evidence.

In certain of the protests various other claims were made as to the sago flour covered thereby, but at the hearing the importers offered no proof except as to the two claims herein discussed.

We sustain protests 66916*f* and 27118*f* as to the claim that the sago flour covered thereby is dutiable at the rate of 20 per cent ad valorem under section 6, and overrule them as to all other claims. As the claim under section 6 is not made in any other of the protests covered hereby, we overrule same without affirming the correctness of the decision of the collector.

EXHIBIT 27.—(23950—G. A. 5195)—*Fish sounds*.

Fish sounds which have been cut open, cleaned, and dried for purposes of preservation, but not further prepared, and which in their imported condition are not suitable for the purposes for which isinglass is used, are exempt from duty under the provision in paragraph 496, tariff act of 1897, for "fish sounds, crude, dried, or salted for preservation only, and unmanufactured, not specially provided for" in said act, and are not dutiable as prepared fish sounds under paragraph 23.—*In re Hagemeyer & Brunn* (G. A. 481) followed; *In re Phair & Co.* (G. A. 5094) distinguished.

Before the U. S. General Appraisers at New York, August 21, 1902.

In the matter of the protest 53354*b*, of L. M. Haskings & Co., against the decision of the collector of customs at Boston, Mass., as to the rate and amount of duties chargeable on certain merchandise, imported per *Antwerpen*, and entered April 9, 1902.

Opinion by WAITE, general appraiser.

The goods in this case are air bladders procured from fish, and are what are known in trade as fish sounds. They were returned by the local appraiser as "fish-bladders," and were classified by the collector as dutiable under paragraph 23 of the tariff act of 1897, which reads as follows:

"23. Gelatin, glue, isinglass, or fish glue, and prepared fish bladders or fish sounds, valued at not above ten cents per pound, two and one-half cents per pound; valued

at above ten cents per pound and not above thirty-five cents per pound, twenty-five per centum ad valorem; valued above thirty-five cents per pound, fifteen cents per pound and twenty per centum ad valorem."

The importer contends that they are not dutiable, being subject to entry under paragraph 496 of the free list of said act, which is as follows:

"496. Bladders, and all integuments and intestines of animals and fish sounds, crude, dried, or salted for preservation only, and unmanufactured, not specially provided for."

At first glance there would appear to the casual observer to be some confusion in the decisions of the Board upon the classification of this commodity. A more careful scrutiny, however, will, we think, reconcile the decisions. In this case we follow the decision *In re Hagemeyer & Brunn* (G. A. 4811).

In the case before us the commodity is imported after having been cut open, cleaned, and dried, with no other preparation. It is evident from reading the law that it was intended that fish sounds should be imported free when crude, or merely dried or salted for preservation. This, we hold, was the condition of those in question in this case. While it is true that a certain amount of preparation has been given them, it was not for the purpose of changing their form or producing any different or separate commodity, such as is dutiable under paragraph 23. (*Roessler & Hasslacher, etc., Co. v. United States*, 94 Fed. Rep., 822, affirmed by the circuit court of appeals in 99 Fed. Rep., 552.) The mere cleaning or removing foreign substances could in no way change the nature of the commodity.

In the case *In re Phair & Co.* (G. A. 5094) the product in question was in a more finished state than that in the case before us, and, as we think, came squarely within the language in paragraph 23, being prepared fish bladders or fish sounds.

The question, then, in our judgment, turns upon the amount of preparation which the commodity has been given. If only sufficient to allow of its economical and safe transportation, then it can not be said to be "prepared" within the meaning of the statute. We construe this term as used in paragraph 23 to relate to fish sounds or bladders which have been sufficiently advanced to fit them for the purposes for which isinglass is used, and this was the class of merchandise passed upon in G. A. 5094, *supra*. This end seems to be effected by a further process or processes to those of cleaning and drying, such as bleaching or macerating by pressure, whereby the tough fiber of the sound is weakened or broken down, so that the gelatin is more easily released; from which it will appear that each case must depend largely upon the facts showing the physical condition of the product at the time of entry. Hence we sustain the protest and reverse the collector's decision, with instructions to reliquidate the entry accordingly.

EXHIBIT 28.—(20700—G. A. 4356)—*Time of taking effect of the tariff act of 1897.*

The tariff act of 1897 became a law only from the moment of its approval by the President, which was 6 minutes past 4 o'clock p. m. (Washington time) on July 24, 1897; and all goods imported and entered for consumption on said day, but prior to such approval, were dutiable under the law of 1894, not that of 1897.—Following *in re Iselin & Co.* (G. A. 3989), affirmed by the United States circuit court in *United States v. Iselin* (87 Fed. Rep., 194), and by the circuit court of appeals, second circuit; and *in re Stoddard et al.* (G. A. 3993), affirmed by United States circuit court in *United States v. Stoddard* (89 Fed. Rep., 699), and by the circuit court of appeals, first circuit (opinion not published).

Before the U. S. General Appraisers at New York, February 7, 1899.

In the matter of the protest, 28036 f-7944, of A. Kitz, against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per *Paris*, and entered July 24, 1897.

Opinion by SOMERVILLE, general appraiser.

This Board decided *in re Iselin & Co.* (G. A. 3989), and *in re Stoddard et al.* (G. A. 3993), that the Dingley tariff act, entitled "An act to provide revenue for the Government and to encourage the industries of the United States," approved July 24, 1897, became operative as a law only from the hour of 6 minutes after 4 o'clock p. m. (Washington time), on the date of its approval by the President. It was further held in said decisions that goods imported and entered for consumption previous to the hour of such Executive approval, even though on the same day, were subject to classification and duty under the provisions of the tariff act of August 28, 1894, and not under those of the said tariff act of July 24, 1897.

Each of said Board decisions was affirmed on appeal taken by the Government, consecutively, by the United States circuit courts for the district of Massachusetts and

for the southern district of New York, respectively, and afterwards by the circuit court of appeals for the first circuit (January 11, 1899), and also by the circuit court of appeals for the second circuit (January 24, 1899), the two latter affirmances not being yet reported. (*United States v. Iselin*, 87 Fed. Rep., 194; *United States v. Stoddard et al.*, 89 Fed. Rep., 699.)

The Government, on the advice of the Attorney-General, has acquiesced in said decisions (Synopsis 20627), without seeking to prosecute any appeal from them to the Supreme Court.

The contentions in the present protest are settled by the principles of the adjudged cases above cited.

The goods in question are worsted cloths or coatings, which were assessed for duty under paragraph 366 (and 357) of the said tariff act of July 24, 1897. They are claimed to be dutiable at 50 per cent ad valorem, under the corresponding paragraph, 283, of the tariff act of August 28, 1894, where they are appropriately described.

We find that the goods were imported and entered for consumption prior to the time of the approval by the President of said tariff act of July 24, 1897, and while said act of August 28, 1894, was unrepealed and in full force as law.

The protest is sustained, and the collector's decision reversed, with instructions to reliquidate the entry accordingly.

EXHIBIT 29.—(23176—G. A. 4962)—*Herrings, salted, in full barrels.*

Salted brislings, packed in full barrels, are dutiable as herrings, salted, under paragraph 260, act of 1897—*United States v. Rosenstein* (98 Fed. Rep., 420) followed.

Before the U. S. General Appraisers at New York, July 10, 1901.

In the matter of the protest, 78672-f17092, of A. Kress & Co., against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise, imported per *Amsterdam*, and entered August 8, 1900.

Opinion by FISCHER, general appraiser.

The merchandise in question consists of salted brislings packed in whole barrels. Duty was assessed thereon at the rate of three-fourths of 1 cent per pound under the provisions of paragraph 261 of the act of July 24, 1897, as "salt fish."

The importers claim that said merchandise is properly dutiable at the rate of one-half of 1 cent per pound under the provisions of paragraph 260 of said act, as herrings, pickled or salted.

Brislings are young herrings (T. D. 4805; T. D. 8843), and although they are specially provided for by name in paragraph 258, they are covered by the provisions of that paragraph only when "packed in oil or otherwise in bottles, jars, tin boxes, or cans."

The classification of herrings under the present tariff act has been the subject of so much controversy that a general review of the decisions of the courts and of this Board relating thereto will not be improper.

In the case of *in re Johnson et al.* (56 Fed. Rep., 822), which arose under the act of 1890, the circuit court for the southern district of New York (Lacombe, J.), in construing paragraph 295 of said act, which provided for "fish in cans or packages made of tin or other material," held that such provision was more specific than a provision for "herrings, pickled or salted," or "herrings, fresh;" and in the case of *Kauffmann Brothers v. United States* (99 Fed. Rep., 430), the same court applied this ruling to the act of 1897, and held that the provision in paragraph 258 of said act for "fish in tin packages" was more specific than the provision in 260 of said act for "herrings, pickled or salted," or "herrings, fresh." The court said (Townsend, J.):

"I think Congress intended, by the provision for a duty of 30 per cent on 'all other fish, in tin packages' to provide that any fish imported in such packages should pay the duty of 30 per cent, irrespective of the kind of fish therein. As Judge Lacombe says in the *Johnson* case, 'the apparent intention is not so much to lay the duty on fish, but to lay the duty upon the tin cans that brought the fish in.'"

In the case of *United States v. Rosenstein* (98 Fed. Rep., 420), the circuit court of appeals passed upon the words "if in other packages, 40 per cent ad valorem," as used in paragraph 258 of the present tariff act, and held that that clause covered only fish known or labeled as anchovies, sardines, sprats, brislings, sardels, or sardellen, packed in oil or otherwise, in bottles, jars, tin boxes, or cans of a capacity of more than 70 cubic inches. In that case the court held that pickled fish of the herring family, in small kegs, were dutiable under paragraph 260 as "herrings, pickled."

The question then arose as to the classification of certain herrings imported in packages containing less than one-half barrel, the fish in question falling both within the provisions of paragraph 258 as "fish in packages containing less than one-half barrel," and also within the provisions of paragraph 261, as "fish, smoked, dried, salted, pickled, frozen, packed in ice or otherwise prepared for preservation." The question as to which of these two provisions was more specific came before the circuit court in the cases of *Meyer & Lange v. United States* and *Reiss & Brady v. United States* (not reported, printed in G. A. 4908), and that court held, that as the two provisions were equally specific, the fish were dutiable under whichever provision fixed the higher rate.

The merchandise passed upon consisted of salted herrings, and the decision in this case is in apparent conflict with the decision of the circuit court of appeals in the *Rosenstein* case (*supra*) which held that *pickled* herrings were dutiable under paragraph 260, which provides for "herrings, *pickled* or *salted*."

The question as to the classification of the goods under paragraph 260 was not raised at the trial, however, and the court passed only on the two provisions in dispute.

This board in G. A. 4908 followed the decisions in the *Meyer & Lange* and *Reiss & Brady* cases, and held that smoked herrings in wooden packages of less than one-half barrel were dutiable under paragraph 258 or 261, according to which paragraph fixed the higher rate.

The effect of these decisions as to fish of the herring family, so far as their classification under the present tariff act is concerned, would seem to be as follows:

That such fish are dutiable—

1. When known or labeled as anchovies, sardines, sprats, brislings, sardels, or sardellen, and packed in oil or otherwise, in *bottles, jars, tin boxes, or cans*, at the various specific rates or at 40 per cent ad valorem, according to the size of the package containing them, under paragraph 258 (*United States v. Rosenstein, supra*).

2. When not known or labeled as above specified, but contained in *tin packages*, and whether pickled, salted, or fresh, or whatever their condition might be, at 30 per cent ad valorem under paragraph 258 (*Kauffmann Brothers v. United States, supra*).

3. When pickled, salted or fresh and not in *tin packages*, at the specific rates provided in paragraph 260, regardless of the character or size of the packages containing them (*United States v. Rosenstein, supra*).

4. When in packages (*not tin*) containing less than one-half barrel, and smoked, dried, frozen, packed in ice, or otherwise prepared for preservation, but not *pickled, salted, or fresh*, at the rate of 30 per cent ad valorem under paragraph 258, or at the rate of three-fourths of 1 cent per pound under paragraph 261, whichever rate may be the higher (*Meyer & Lange v. United States; Reiss & Brady v. United States, supra*).

We find that the articles here in question are salted herrings not in tin packages, and hold that they are dutiable under the specific provision in paragraph 260 for salted herrings, at the rate of one-half of 1 cent per pound, as claimed in the protest.

The protest is sustained and the decision of the collector reversed.

EXHIBIT 30.—(24047—G. A. 5224)—*Statuary*.

Statuettes are dutiable under provision for "statuary" in paragraph 454, act of 1897, and without regard to their value, if produced as required by said paragraph.

Before the U. S. General Appraisers at New York, November 5, 1902.

In the matter of the protests, 42579, 42580, and 43185b, of Schlesinger & Mayer, against the decision of the collector of customs at Chicago, Ill., as to the rate and amount of duties chargeable on certain merchandise, imported per *Victoria, Spartan Prince*, and *Kaiser Wilhelm II*, and entered August 22, August 25, and November 10, 1899.

Opinion by WAITE, general appraiser.

In these cases a variety of marble figures, ranging in height from about 4 inches to about 36 inches, and invoiced at from approximately 5 lire (about \$1) up to 435 lire (about \$84), were assessed by the collector as manufactures of marble, at 50 per cent ad valorem, under paragraph 115 of the tariff act of 1897, and are claimed to be dutiable as "statuary," as defined in paragraph 454 of the act.

The figures in question were all cut, carved, or otherwise wrought by hand from solid blocks of marble or alabaster, and were executed by Piazza Brothers, of Carrara, Italy, Cesare Scheggi & Brothers, and Ferdinand Vichi, of Florence, and Cesiano

Vanetti, of Leghorn. Satisfactory evidence of the professional status of all these sculptors, with the exception of Cesiano Vanetti, was presented to the Board in the case of *In re Bing* (G. A. 5196). The testimony offered in this case corroborates that record and further shows that Vanetti is a recognized sculptor. So far as their quality and the circumstances of their production are concerned, we have no doubt that the articles satisfy the requirements of paragraph 454, which the courts have construed with great liberality, refusing to consider as essential high artistic value in the work or great professional skill in the sculptor. (*United States v. Townsend*, 108 Fed. Rep. 801, affirmed by C. C. A., 112 Fed. Rep., 1023; 113 *ib.*, 442; 50 C. C. A., 680; *In re Bing*, G. A. 5196.)

But some of the figures in this case are so diminutive as to bring them within the category of statuettes, and it is necessary to determine whether this fact and the low price of many of the works exclude them from paragraph 454. Artistic quality being no criterion for determining what is "statuary," within the meaning of said paragraph, it would seem to follow that price could not affect the question, and we so hold. Nor in our judgment can the size of the figure. The word "statuette" uniformly defined as a small statue, and "statuary" means statues collectively considered. ("Statuette," "statuary"—Century and Standard dictionaries.) The courts seem to have found no difficulty in classifying statuettes as statuary." Thus *In re Glaenzer* (55 Fed. Rep., 642, C. C. A., 2d cir.), affirming a decision of the circuit court, a bronze statuette, wrought by hand from metal, was held to be dutiable as statuary under paragraph 465 of the act of 1890, and not free, under paragraph 524, as a collection of antiquities. In *Merritt v. Tiffany* (132 U. S., 167) statues and statuettes appear to have been treated as statuary. The Treasury Department has recently advised collectors that the word "statuary" is a generic term embracing both statues and statuettes (T. D. 23983). In our opinion this is the sense in which it is used in paragraph 454.

The protests are sustained and the collector's decision reversed with an order for reliquidation extending to all the merchandise except the marble pedestals contained in cases 3810-34 on consular invoice 751, dated July 12, 1899. In so far as the protests may make any claim with respect to these, they are overruled.

EXHIBIT 31.—(24102—G. A. 5244)—*Verdigris or subacetate of copper*.

A certain chemical compound known as "verdet raffiné," valued at nearly 14 cents per pound, and used in hat and wool dyeing as a mordant to logwood, is found to be a subacetate of copper and to be properly subject to classification as free of duty under the provision in paragraph 694, tariff act of 1897, for "verdigris, or subacetate of copper," and not as dutiable under the provision in paragraph 3 of said act for "chemical compounds * * * not specially provided for."—*United States v. Petry* (116 Fed. Rep., 929) followed.

Before the U. S. General Appraisers at New York, December 12, 1902.

In the matter of the protest, 1787 h-5557, of P. H. Petry & Co.—against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise imported per *Albano*, and entered March 21, 1899.

Opinion by SOMERVILLE, general appraiser.

The merchandise in question is invoiced as "verdet raffiné." It is valued at about 14 cents per pound, and was classified as a chemical compound, dutiable at the rate of 25 per cent ad valorem under paragraph 3, tariff act of 1897. The protestants contend that it is free of duty under paragraph 694 of said act as "verdigris or subacetate of copper."

It appears from the evidence that the article is identical with that covered by the Board's unpublished decision *In re Petry* (protests 55421f, etc.), dated March 19, 1901, which sustained a similar claim, and which was appealed from by the collector (T. D. 22942). On the trial before the circuit court for the southern district of New York, the decision appealed from was affirmed on the opinion of the Board by Judge Lacombe, in *United States v. Petry* (116 Fed. Rep., 929). The reasoning on which the Board based its conclusions appears from the following extract from the opinion rendered in that case:

"In *United States v. Ducas* (78 Fed. Rep., 339) the circuit court of appeals for the second circuit construed the corresponding paragraph (749) of the tariff act of 1890, and decided that acetate of copper, though a variety of verdigris, was dutiable under

paragraph 76 of said tariff act as a chemical compound, and was not entitled to free entry under paragraph 749 of the same act as verdigris or subacetate of copper, or, in other words, that the article intended to be exempt from duty was the kind of verdigris known as subacetate of copper. Note *In re Roessler* (G. A. 3779) and cases there cited.

"The only question in this case, therefore, is whether the article covered by the protests is subacetate of copper. It appears from the testimony taken at the hearing that the article is used for hat and wool dyeing as a mordant to logwood, and that acetate of copper is worth about 100 per cent more than subacetate of copper, or, in other words, that the latter article is sold for about 18 cents or 19 cents a pound, while acetate of copper is sold at from 35 cents to 50 cents per pound. The weight of the testimony, in our opinion, supports the conclusion that the article is a subacetate of copper, as claimed in the protests."

On the authority of the cases cited, we sustain the protest and reverse the decision of the collector, with instructions to reliquidate the entry accordingly.

EXHIBIT 32.—(24019—G. A. 5216)—*Ammeters and voltmeters—Scientific instruments.*

Ammeters and voltmeters, designed for use in an institution of learning for the instruction of students, are entitled to free entry as scientific instruments, under paragraph 638, tariff act of 1897.—*United States v. Tice & Lynch* (suit 3190, May 12, 1902, U. S. C. C. for S. D. of N. Y.); *Fox v. Cadwalader* (42 Fed. Rep., 209).

Before the U. S. General Appraisers at New York, October 21, 1902.

In the matter of the protest, 52305 b-140, of the regents of the University of Wisconsin against the decision of the collector of customs at Milwaukee, Wis., as to the rate and amount of duties chargeable on certain merchandise, imported per *Lahn*, and entered December 12, 1901.

Opinion by SOMERVILLE, general appraiser.

The merchandise in this case consists of certain ammeters and voltmeters, imported for the use of the University of Wisconsin in conducting experiments and instructing their students. They are claimed to be free of duty under paragraph 638 of the tariff act of 1897 as scientific apparatus or instruments. The collector assessed them for duty at 45 per cent ad valorem, under paragraph 193, as manufactures of metal. The collector's action was taken pursuant to T. D. 22964 of April 16, 1901.

The dutiable character of ammeters and voltmeters has been the subject of several decisions by the Board and the courts. In the case of *Fox v. Cadwalader* (42 Fed. Rep., 209), decided October 10, 1889, by the United States circuit court for the eastern district of Pennsylvania, the jury found, under the charge of Butler, *J.*, that certain ammeters and voltmeters were "philosophical apparatus and instruments" within the meaning of paragraph 475 of the tariff act of 1883. On December 31, 1891, in Queen's case (G. A. 1119), the Board held that ammeters and voltmeters, which were chiefly used in connection with electrical plants "established for utilitarian and practical purposes and not for scientific experiment," were not philosophical instruments within the meaning of that term as appearing in said act of 1883.

On March 26, 1901, in an unpublished decision on the protest of Tice & Lynch, this Board held that ammeters and voltmeters imported for Cornell University were entitled to free entry as scientific or philosophical apparatus under paragraph 638 of the tariff act of 1897. In making this ruling, the Board followed an unpublished decision of its own on protest 26480 of the United States Express Company covering like goods. From the decision in the Tice & Lynch case the Secretary of the Treasury appealed on the ground that ammeters and voltmeters could not be deemed philosophical or scientific within the meaning of those terms as appearing in paragraph 638, and within the decision of the United States Supreme Court in *Robertson v. Oelschlaeger*. (137 U. S., 436; 11 Sup. Ct. Rep., 148.) On May 12, 1902, the Board's decision was affirmed by the United States circuit court for the southern district of New York, per Lacombe, *J.*, without opinion (suit 3190). From this decision the Government has prosecuted no appeal.

In accordance with the principles thus settled in the cases of *Fox v. Cadwalader* and *United States v. Tice & Lynch*, the protest is sustained, and the collector's decision reversed, and he is instructed to reliquidate the entry.

EXHIBIT 33.—(23169—G. A. 4959)—*Lithographic prints.*

Calendars in the form of fans and leaflets, made up of lithographic prints fastened together by ribbons and having attached thereto a cord or a metal chain for the purpose of suspension, were commercially known as lithographic prints at and prior to the passage of the tariff act of 1897, and are dutiable under paragraph 400 of said act, and not as manufactures of paper not specially provided for,—G. A. 4792 modified.

Before the U. S. General Appraisers at New York, July 5, 1901.

In the matter of the protest, 83375 f-3312, of Overton & Co., against the decision of the collector of customs at New York, N. Y., as to the rate and amount of duties chargeable on certain merchandise imported per *Buffalo* and *Phoenix*, and entered on February 19 and 25, 1901, respectively.

Opinion by FISCHER, general appraiser.

The merchandise consists of calendars in the form of fans and leaflets, made up of lithographic prints fastened together by ribbons and having attached thereto a cord or metal chain for the purpose of suspension. They were returned by the local appraiser as "manufactures of paper," and duty was assessed thereon at the rate of 35 per cent ad valorem under the provisions of paragraph 407 of the act of July 24, 1897, and are claimed to be dutiable as lithographic prints at the rate of 5 cents, 6 cents, and 8 cents per pound, according to size and thickness, under the provisions of paragraph 400 of said act, or at 25 per cent ad valorem as printed matter under the provisions of paragraph 403 of said act.

This Board held in G. A. 4792 that such articles, among others, were dutiable as manufactures of paper not specially provided for, and not as lithographic prints. In that case, however, the question as to commercial designation did not arise, and the sole question decided was whether the articles there in question were within the ordinary meaning of lithographic prints, and the Board found that they were not.

In the present case the importers have introduced evidence to show that the articles are commercially known as lithographic prints. Sixteen witnesses were introduced on behalf of the importers, and they were unanimous in testifying to the fact that the articles were commercially known as lithographic prints at and prior to the passage of the tariff act of 1897.

No evidence has been introduced to the contrary, and we therefore find that the articles before us are commercially known as lithographic prints, and hold that they are dutiable according to weight and size under paragraph 400, as claimed. G. A. 4792 is accordingly modified to this extent.

The protest is sustained as to the claim under paragraph 400, and the decision of the collector reversed.

O